

A large shipping yard at sunset. The sky is filled with warm, golden light from the setting sun, creating a lens flare effect. In the foreground, a semi-truck with a large brown container is parked. In the background, a tall crane is lifting a red container into the air. The yard is filled with stacks of colorful shipping containers in various colors like green, blue, and orange. The overall scene is industrial and dynamic.

Accuracy Shipping Limited

Investor Conference Call
Presentation
10 June, 2019

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Accuracy now Certified under AEO LO Category

2008-10

- Incorporated with clear focus to deliver the highest level of Customs Clearance services to Customers

2011-15

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

2016-17

- Evolved into total logistics company offering end-end solutions

2017-18

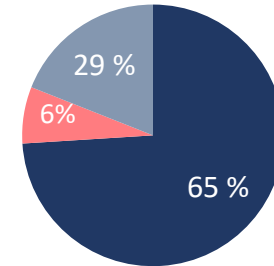
- 3PL and strong tailwinds in the Marble and Ceramic segment boosted volumes
- New segments added to expand portfolio

2018-19

- Low Debt , mainly for mortgage on HCV's
- Awarded Gold in Top 200 MSME's in India and Bronze Award for MSME Excellence
- Consolidated all the business of promoter entities to strengthen overall business
- AEO LO Category awarded

Our Current Services

Service-wise Breakup (FY19)



- Clearing & Forwarding Receipts
- CFS Income
- Transportation Receipts

New Verticals Being Added For Growth

During the year a number of new verticals were added. We are exploring New tie-ups, with large domestic companies importing / setting up plants in India to provide full end-to-end logistic services & C&F. Higher Working capital requirements if required will be funded through internal accruals / other sources as needed.

OUR EDGE : An End To End Logistic Services Provider



FREIGHT BOOKING

- Full array of ocean freight forwarding services right from door to door pick up, advance tracking technology and managing shipping documents.
- Comprehensive services to almost all seaport locations.
- Tailored programs to meet clients' full container load (FCL) and less than container load (LCL) requirements.
- Services include shipment tracking, purchase order management and space protection.



CUSTOM CLEARANCE

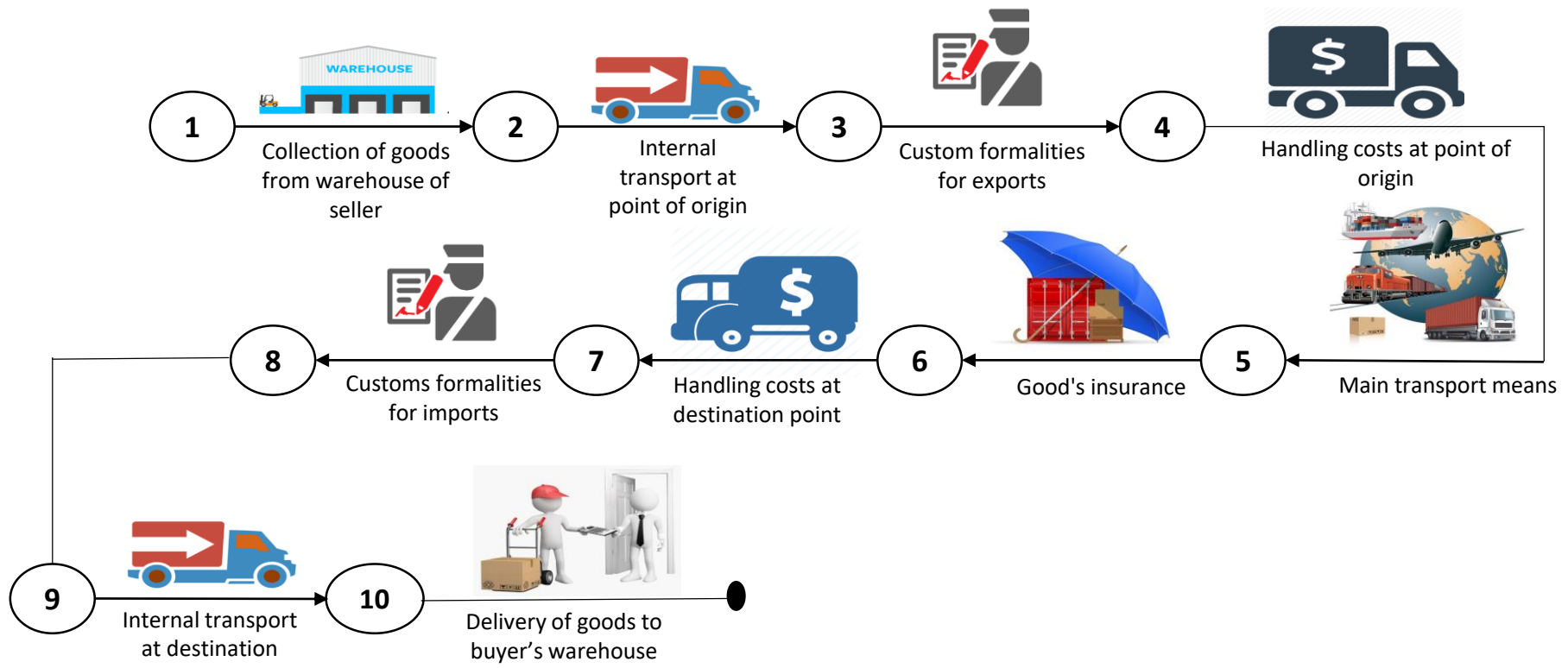
- Custom Broking Services, to facilitate shipment of Import and Export
- Import Customs Clearance i.e. HSN classification, rate of duty, preparation of bills of entry, processing dispatch, delivery to the destination.
- Export customs clearance i.e. Preparation of shipping bill , Drawback, DEPB or DEEC, processing customs clearance handling over international carriers.



LOCAL TRANSPORTATION

- Starting with three trucks in 2009, currently we own 279 HCV's
- Provide standardized surface transportation services, with an assurance of safe handling of the goods.
- 64 Global partners across the world. Many of these are long term relationships built over the last decade that enables us to offer seamless end-to-end solutions to our customers at competitive pricing.

Business Process





GLOBAL NETWORK Presence PAN India



- Has 64 agency agreement across the Globe
- 14 branch office across India
- 180+ employees and 290+ trained drivers



Marquee Clients





Awards and Recognition



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



Divya Bhaskar covers Accracy 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".



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



Accracy Shipping Limited Wins Bronze award for MSME Excellence



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

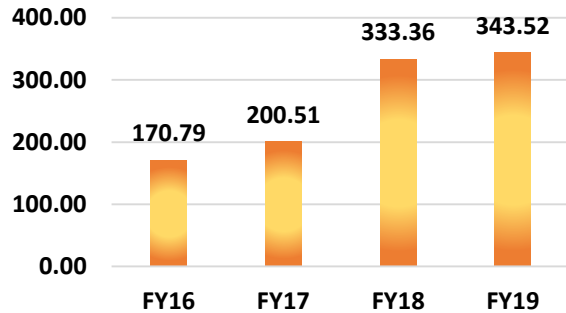


Received Appreciation from TATA Motors "Bandhan"

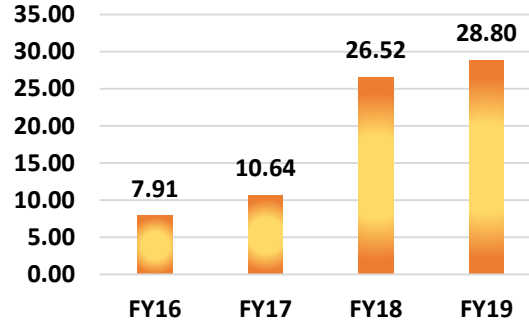


Volumes Drive Growth

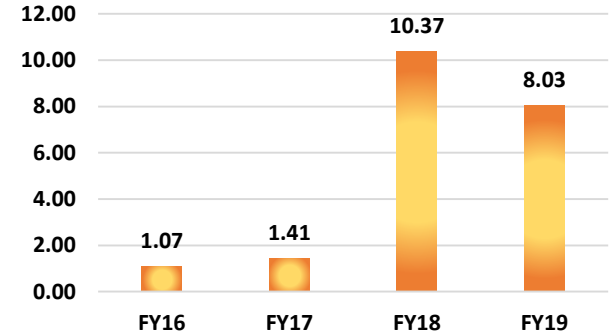
Total Revenue (Rs. Crores)



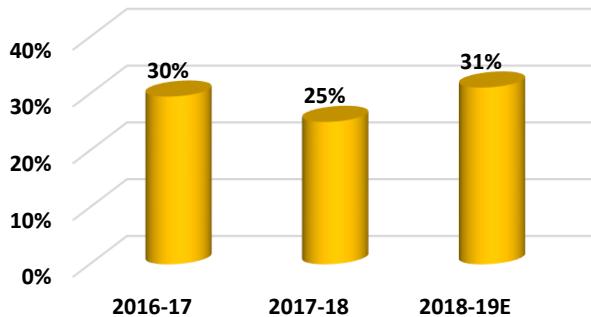
EBITDA (Rs. Crores)



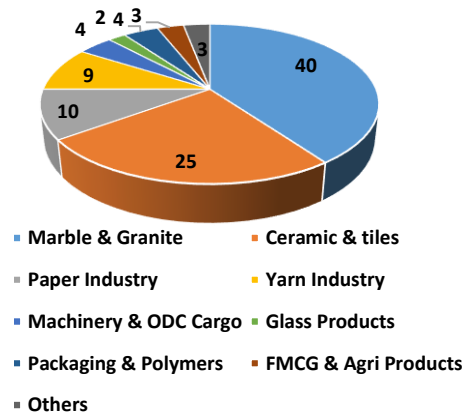
PAT (Rs. Crores)



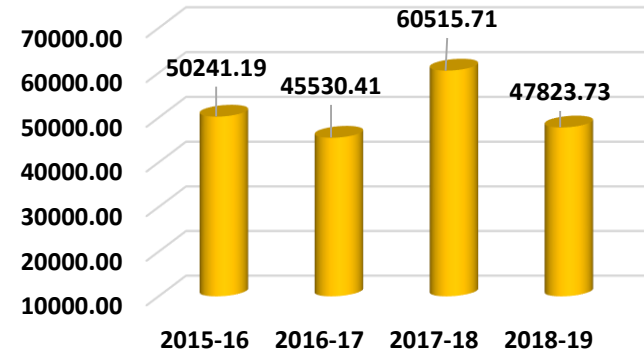
Increase in no. of containers (%)



Commodity Wise Turnover (%) FY2018-19



Average Realization (Rs. Per Container)





Financials – Standalone P&L Highlights (Rs.Crores)

Particulars	(6 mths) 2HFY19	(12 mths) FY19	(12 mths) FY18	Y-O-Y %
Total Revenue	188.08	343.52	333.36	3%
Cost of Services Rendered	161.71	297.86	291.45	2%
Employee benefit expenses	2.74	5.13	3.64	41%
Other expenses	7.79	11.73	11.74	0%
EBIDTA	15.84	28.80	26.52	9%
EBIDTA Margin %	8.42%	8.38%	7.96%	42bsp
Interest	2.70	4.70	3.40	38%
Depreciation	7.31	11.93	7.81	53%
PBT	5.83	12.18	15.32	-21%
Tax	2.00	4.15	4.96	-16%
PAT	3.83	8.03	10.37	-23%
PAT Margin %	2.04%	2.34%	3.11%	
EPS (Rs) *	2.7	5.7	10.81	-47%



Financials – Standalone Balance-Sheet Highlights (Rs.Crores)

Particulars	FY19	FY18	FY17	FY16
a. Share capital	15.06	10.12	9.00	3.00
b. Reserves & surplus	54.45	15.02	4.79	2.39
Total Shareholders fund	69.51	25.14	13.79	5.39
Non-current liabilities				
a. Long-term borrowings	33.30	26.35	6.58	10.27
b. Deferred tax liabilities (net)	1.38	0.82	0.56	0.83
c. Other Long Term Liabilities		0.00	0.00	0.15
Current liabilities				
a. Short-term borrowings	18.83	14.77	8.37	8.27
b. Trade payables	13.89	6.28	12.46	5.69
c. Other current liabilities	19.60	14.21	13.60	10.21
d. Short term provisions	5.24	5.45	4.39	3.13
TOTAL	161.74	93.02	59.77	43.94
Non-current assets				
i) Tangible Assets	59.31	38.72	18.47	22.85
ii) Intangible Assets	0.20	0.07	0.05	0.00
ii) Capital Work-In-Progress	0.00	5.37	3.45	0.00
b. Non Current Investments	0.13	0.00	0.00	1.07
d. Long term loans & advances	0.64	0.64	0.41	0.25
e. Other non-current assets	0.52	0.49	0.46	0.00
Current assets				
a. Inventories	0.36	0.34	0.00	0.00
b. Trade receivables	84.18	35.08	25.15	15.81
c. Cash and cash equivalents	1.45	1.10	0.65	0.20
d. Short term loans & advances	14.95	11.21	11.12	3.75
TOTAL	161.74	93.02	59.77	43.94

Subsidiary Consolidation for Increased Transparency



All Subsidiary's have been merged with ASL or Shut Down (Except Jayant Logistics Private Limited)

Enterprise owned or significantly influenced by Key Management personnel or their relatives uptill March 2019. (Current Equity Holding after consolidation %)	Jayant Logistics Private Limited (68%)
	A.R.S. International Private Limited (100%)
	A.R.S. Liners (India) Pvt Ltd (Shut Down)
	A.R.S. Terminals (India) Private Ltd (51%)
	ASPL Hotels & Petroleum Pvt Ltd (Shut Down)
	A.R.S. Terminals LLP (Shut Down)
	A.R.S. Clearing & Forwarding LLP (Merged into ASL)
	M/s A.R.S Transport (Merged into ASL)
	M/s Balaji Freight Carrier (Shut Down)
	M/s Jayant Co. (No Business)
	M/s A.R.S Trading (Shut Down)
	M/s A.R.S Engineering (Shut Down)

Name of Related Party	Nature of transaction	31-Mar-19	31-Mar-18
Jayant Logistics Private Limited	THC & Line Income	4,913,608	4,373,064
	Transportation Income	14,950,500	789,360
	Freight Income	17,669,995	444,601
	Other Income	527,435	134,618
A.R.S. International Private Limited	Rent Income	-	222,750
A.R.S. Liners (India) Private Limited	Rent Income	-	50,000
A.R.S. Clearing & Forwarding LLP	THC & Line Income	746,232	1,319,653
	Transportation Income	9,107,000	2,147,012
	Freight Income	1,600,199	2,879,182
	Other Income	153,904	25,069
M/s A.R.S Trading	THC & Line Income	-	597,091
	Transportation Income	-	1,121,829
	Freight Income	-	716,277
	Other Income	-	593,377
M/s A.R.S Transport	Transportation Income	91,897,918	357,496
M/s Balaji Freight Carrier	Transportation Income	29,492,392	2,113,814
M/s A.R.S Engineering	Rent Income	-	60,000

Consolidated Financials For FY19 (Rs.Crores)



P& L Highlights	FY19
INCOME	
Sale of Services	338.75
Other income	4.77
Total revenue	343.52
EXPENSES	
Cost of Services Rendered	297.72
Employee benefit expenses	5.16
Other expenses	11.75
Total Expenses	314.64
EBITDA	28.87
Depreciation & Amortization expenses	11.93
EBIT	16.94
Interest	4.69
EBT	12.25
Tax expense:	
(i) Current tax	3.62
(ii) Deferred tax	0.56
(iii) MAT Credit	
PAT	8.07

Balance –Sheet Highlights	FY19
EQUITY & LIABILITY	
Shareholders Funds	15.0
Reserves & Others	54.42
	69.48
Non-Current Liabilities	
Long term Borrowing	34.59
Deferred Tax Liabilities	1.37
Current Liabilities	
Short Term Borrowing	18.83
Trade Payables	14..22
Other Current Liabilities & Short Term Provisions	25.65
TOTAL	164.16
ASSETS	
Fixed Assets	59.7
Loan & Advances ; Others	2.29
Current Assets	
Inventories	0.82
Trade Receivables	84.21
Cash	8.03
Short Terms Loans & Advances	15.52
TOTAL ASSETS	164.16



Cash Flow Statement (Rs.Crores)

Particulars	FY18	FY17	FY16	FY15
Cash Flow From Operating Activities				
Restated Net profit Before Tax and Extraordinary Items	15.32	2.85	2.20	0.55
Depreciation	7.81	5.85	3.69	1.60
Gratuity Provision	(0.14)	0.06	0.08	0.03
(Interest Received)	(0.21)	(0.06)	(0.11)	(0.04)
Interest and Finance Charges	3.40	2.31	1.71	1.15
Net changes in WC	19.58	10.50	7.33	2.69
Taxes Paid	0.00	0.92	0.26	0.28
Net Cash From /(Used In) Operating Activities (A)	6.59	1.73	2.88	5.80
Cash Flow From Investing Activities				
(Purchase) / Sale of Fixed Assets/ Capital Work In Progress	(30.62)	(5.16)	(17.03)	(8.49)
Decrease/(Increase) in Non Current investments	(3.02)	0.61	(0.14)	(0.17)
Net gain/loss on Sale of Investment	0.41	0.60	-	-
Interest Received	0.21	0.06	0.11	0.04
Net Cash From /(Used In) Investing Activities (B)	(30.03)	(5.17)	(17.06)	(8.71)
Cash Flow From Financing Activities				
Proceeds from Issue of Shares	1.12	6.00	2.04	-
Interest and Finance Charges	(3.40)	(2.65)	(2.01)	(1.15)
(Decrease)/Increase in Short Term Borrowing	0.00	(0.35)	3.65	1.76
(Decrease)/Increase in Long Term Borrowing	26.17	(0.09)	6.93	2.33
Net Cash From Financing Activities (c)	23.89	3.29	14.20	2.95
Net Increase / (Decrease) in Cash (A)+(B)+(C)	0.45	0.44	0.02	0.03
Cash and Cash equivalents at the beginning of the year	0.64	0.20	0.17	0.13
Cash and Cash equivalents at the end of the year	1.10	0.64	0.20	0.17

THANKS!



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