



Accuracy Shipping Limited

P E R F E C T I O N I S A N A T T I T U D E

May 31st, 2024

To,
National Stock Exchange of India Ltd
Exchange Plaza, Plot No. C/1, G Block,
Bandra Kurla Complex,
Bandra (East), Mumbai – 400 051

NSE Symbol: ACCURACY

Sub: Submission of Q4 FY24 Investor Presentation

Dear Sir / Madam,

Please find enclosed herewith Investor Presentation of the Company for the quarter and year ended March 31, 2024.

The above information will also be made available on the website of the Company:
www.aslindia.net.

You are requested to take the same on records.

Yours faithfully,
For Accuracy Shipping Limited

VINAY DINANATH TRIPATHI
(Managing director)
DIN : 02344536

GST No : Gujarat - 24AAHCA3717A1ZB,
GST No : Maharashtra - 27AAHCA3717A1Z5,
GST No : Tamilnadu - 33AAHCA3717A1ZC,
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Web : www.aslindia.net

PAN No. AAHCA3717A
Reg. No. MTO/DGS/883/APR/2022
TAN No. RKTA02447E
CIN No. L52321GJ2008PLC05532

(Formerly Known As Accuracy Shipping Pvt.Ltd)
Head Office : ASL House, Plot No. 11, Survey No. 42, Nr. Genus Factory,
Indian Oil Petrol Pump Road, Meghpar Borichi, Anjar Kutch - 370 110. (Gujarat, India)
Subject To Gandhidham Jurisdiction



Accuracy Shipping Limited

Investor Presentation – May 2024



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Accuracy Shipping Limited End to End Logistics Solution Provider

382+

Operational Trucks

1,80,000+

Sq. Ft Warehouse Under
Management

14

Branch Office Across
India

72

Agency agreement
across the Globe

480+ & 430+

Employees & Trained
Drivers

1,15,221

Containers handled in
FY24



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.



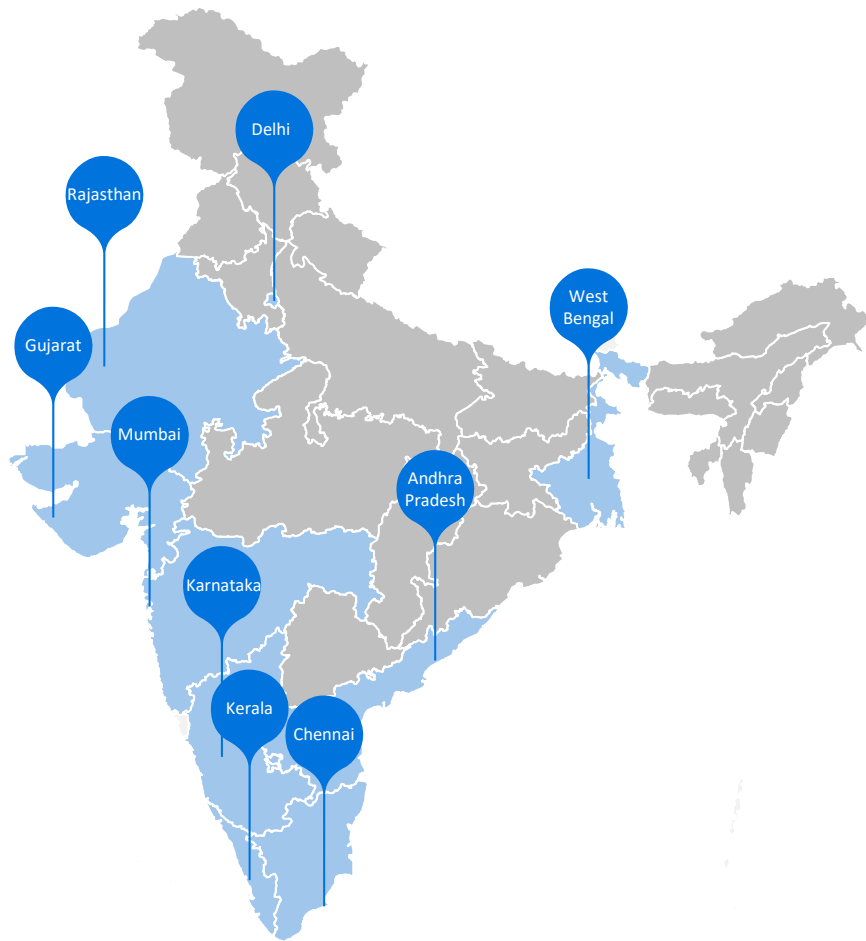
Presence across the Value Chain

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

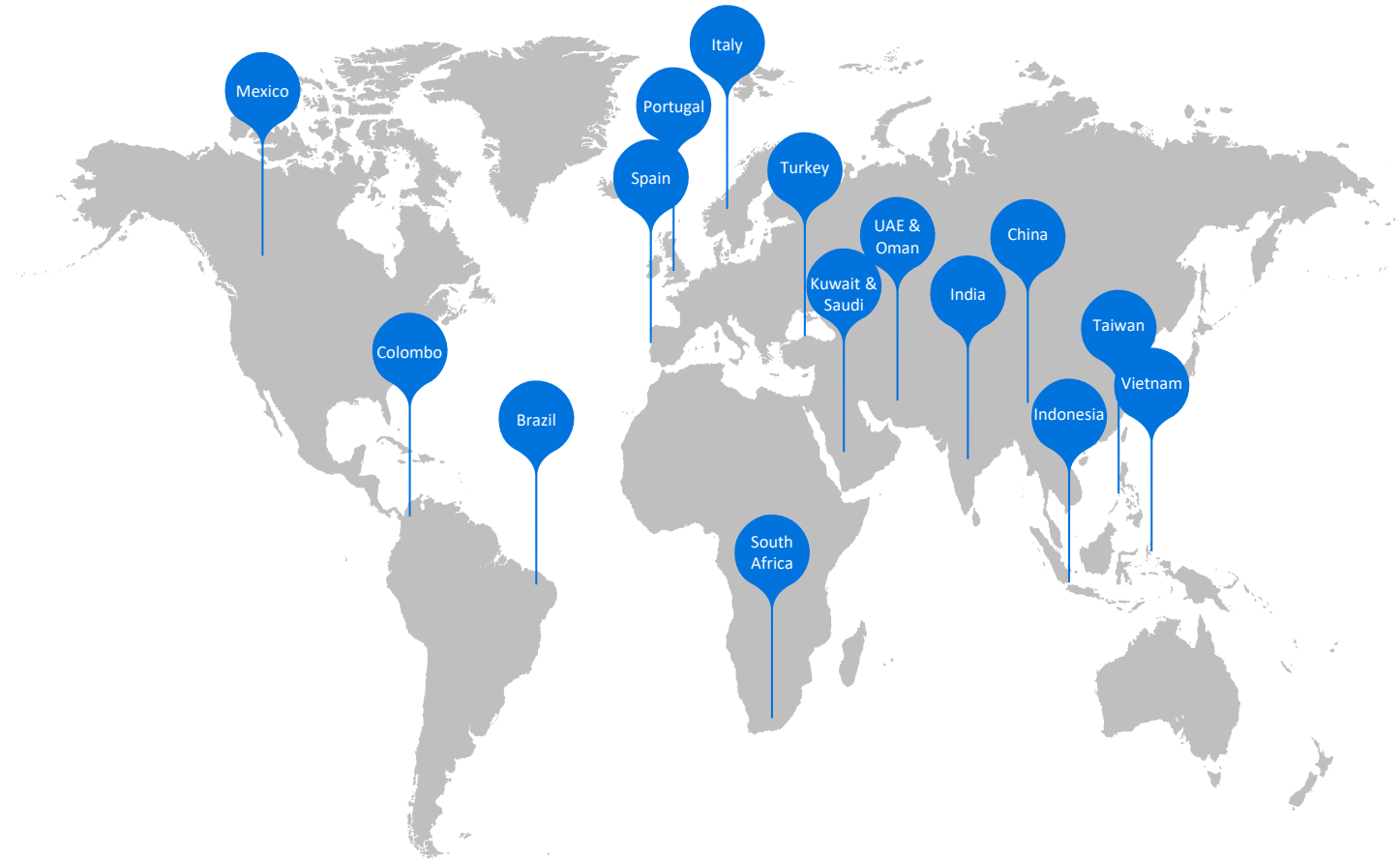


Pan India Presence with Global Network

14 Offices Across India



72 Agency agreement across the Globe



Our Service Verticals



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 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



Fueling Station

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



Warehousing (CFS)

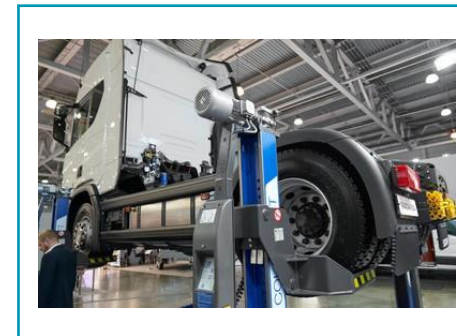
- ~1,80,000 sq. ft exclusive warehouse space under management dedicated for our customers
- ~6,00,000 sq. ft exclusive tie ups of Empty Parks for loading, unloading and storage of containers



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



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**

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.

Multiple cargo handling experts

Handling over ~9,500 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

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

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

Pan India Presence for Road Transportation



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

382 operational trucks for road transport across India

24 hours working team for road transport

Own manufacturing facility for truck trolley

Material Handling Equipment's

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

Experienced Personnel

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

Infrastructure Facilities

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



One Stop Solution

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



Time & Cost Saving

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



Global Reach

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



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

Fueling Station

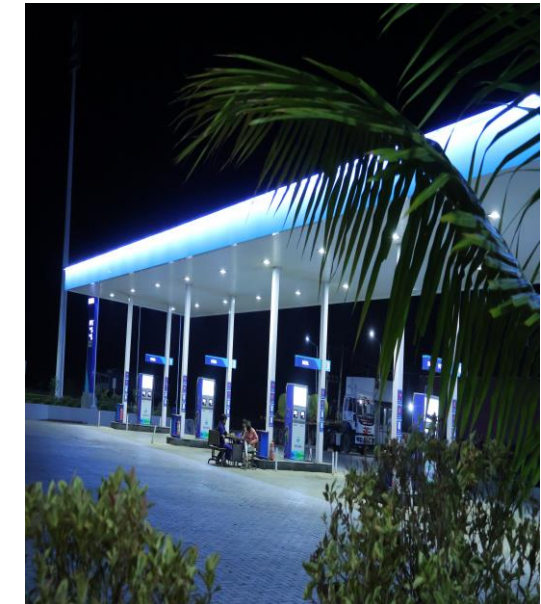
One Stop Solution for all Fuel & Lubricant requirements with the biggest fuel storage capacity in Kutch region among all **Nayara outlets**

Services Offered

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

Amenities Provided

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

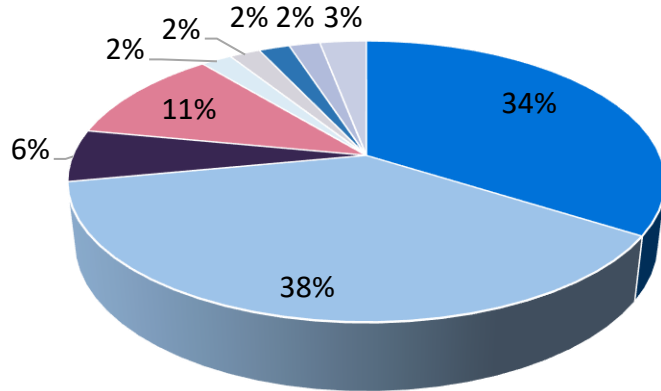


Dealership agreement with **Ashok Leyland** for sale of heavy commercial vehicles and its spare parts across 3 locations in Kachchh District, Gujarat.

	Sale of HCV's & Spare Parts	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 ~382 trucks and commercial vehicles thereby leading to cost saving & synergies

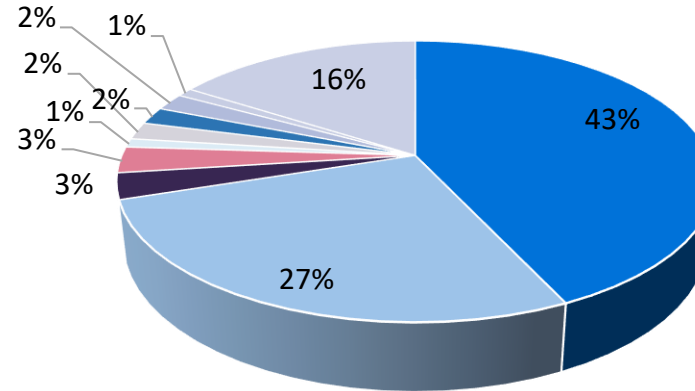
Industry Diversification Strategy

FY22



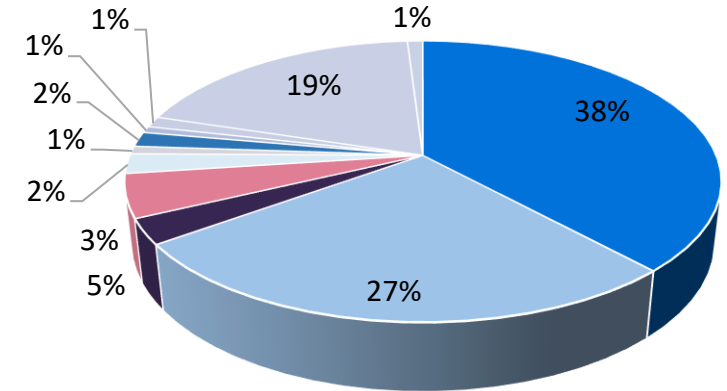
■ Marble & Granite
■ Paper
■ Machinery
■ Agri
■ Steel
■ Ceramic Tiles
■ Textile
■ Other
■ Wood

FY23



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

FY24



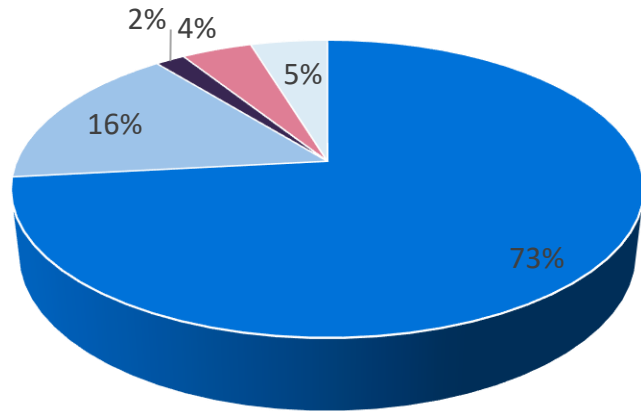
■ Marble & Granite
■ Paper
■ Machinery
■ Agri
■ Steel
■ Ceramic Tiles
■ Textile
■ Other
■ Wood
■ Rubber

Improving Industry Diversification

- Contribution from Marble & Granite stood at 34% in FY22 , 43% in FY23 and stands at **38%** for FY24
- 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 **~35%** of the revenues for FY24
- For the year ended March 2024, revenue from the rubber sector surged to **19%**, while revenue from the marble sector stood at an impressive **38%**. These positive trends highlight our successful efforts to expand and diversify our operations across different sectors

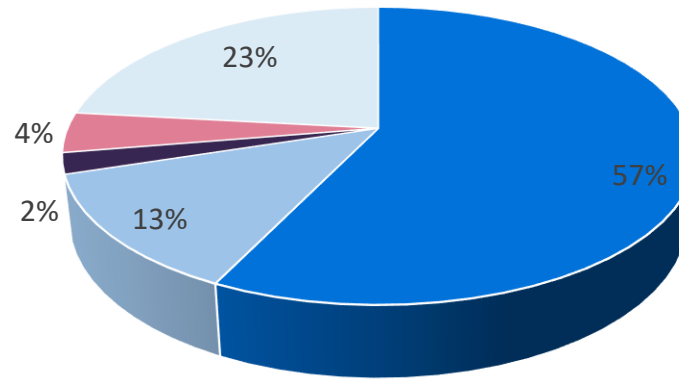
Revenue Diversification Strategy

FY22



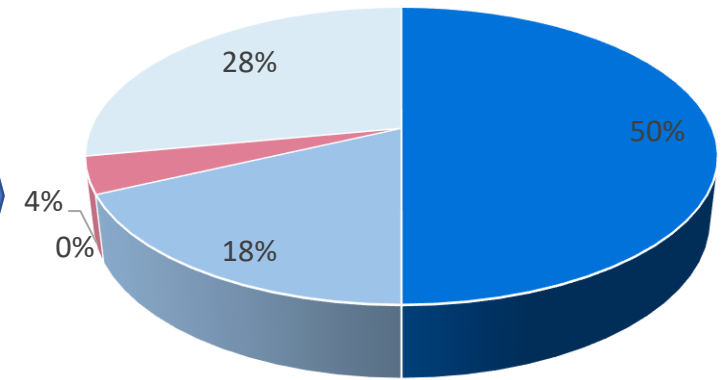
- Clearing & Forwarding
- Transportation/Last Mile
- Others
- Petroleum & Petroleum Products
- Sale of HMCV

FY23



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

FY24



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

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 has increased from ~5% in FY22 to ~23% in FY23 to **~28%** in FY24

Marquee Customers



Awards & Accolades



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



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



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



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



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



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



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



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



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

Board of Directors



Vinay Tripathi

Chairman & Managing Director

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 Accuray Shipping Limited.



Vikas Jain

Director

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



Dr. Vishal Bisen

Director

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



Raj Kumar Poddar

Director

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



Varun Kacholia

Director

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

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.



Shipra Jhanwar

Company Secretary

Responsible for all legal & compliance activities for Accuracy



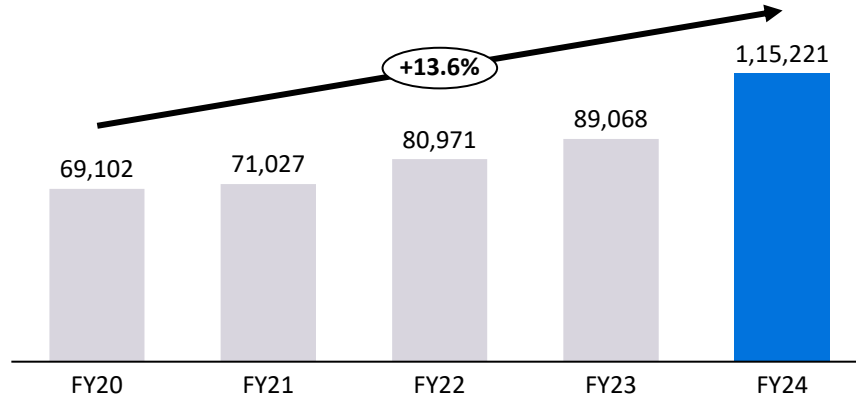
Ashish Lalwani

Chief Financial Officer

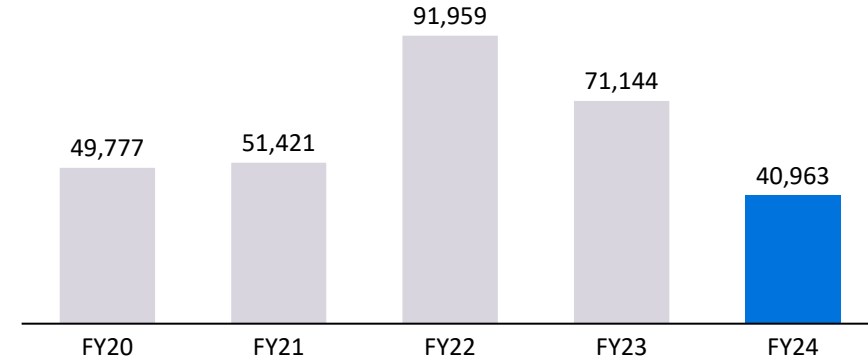
Qualified MBA, LLB and holds diploma in taxation, having a vast experience in Finance & Legal of more than 8 years. Managing strategic functions, finance & operations of the company

Key Operational Highlights

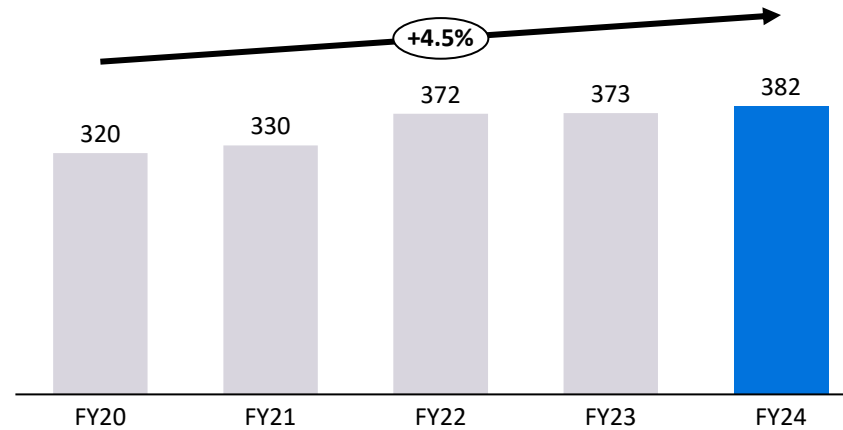
Containers Handled (in. Nos)



Average Realization (INR)



No. of Operational Trucks



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

Joining Hands with Arya Foundation

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

Focused Areas

Education



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

Healthcare



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

Natural Calamities



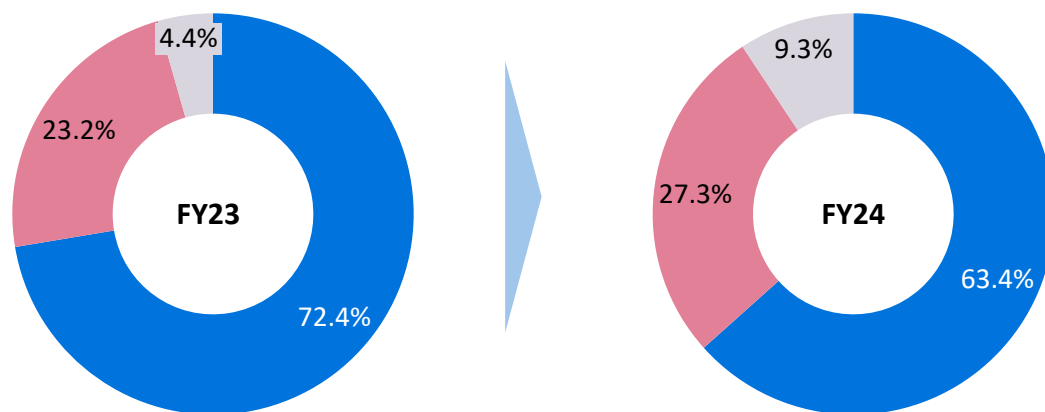
Our aim is to provide relief work to the affected areas. To provide shelter to the needy & poor people and also re-establishing schools/hospitals during natural calamities. Providing them food, water, first-aid kits, clothes etc. during natural calamities.

Financials Section

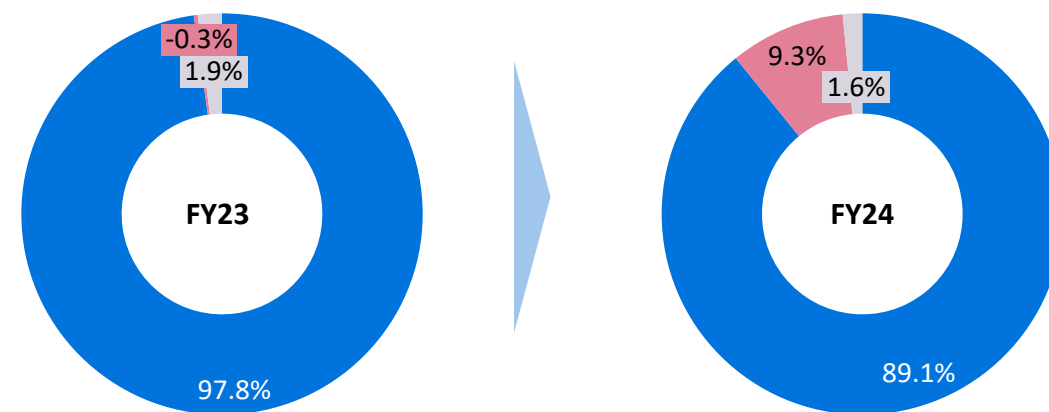


FY24 Segmental Break-up

Segmental Revenue Break up (%)



Segmental EBITDA Break up (%)

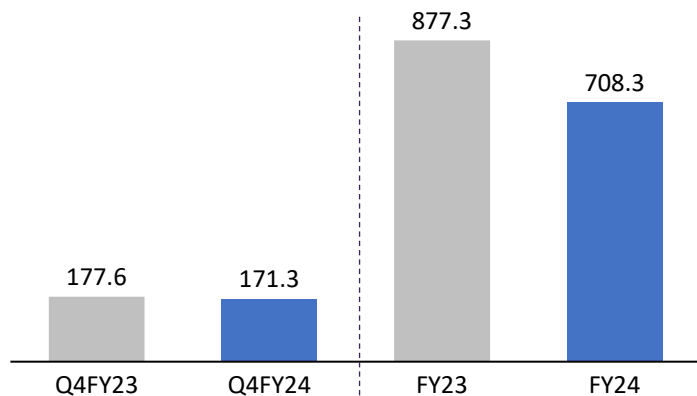


Logistics Services Commercial Vehicles Petrol & Petroleum Products

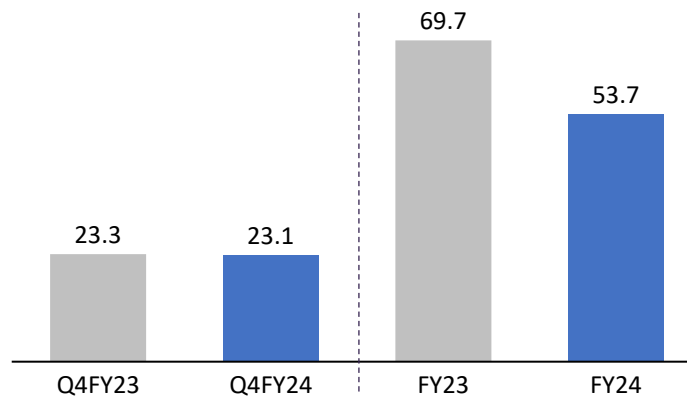
- Revenue for FY24 across Logistics, Commercial vehicles and Petrol & petroleum products stood at 63%, 27% & 9% respectively
- EBITDA from the sale and service of commercial vehicle for the year ended March 2024 stood at 2.3 crore. We are witnessing gradual improvement in margins and anticipate the same to improve further, thereby enhancing the overall EBITDA at the company level

Q4 & FY24 Key Financial Highlights

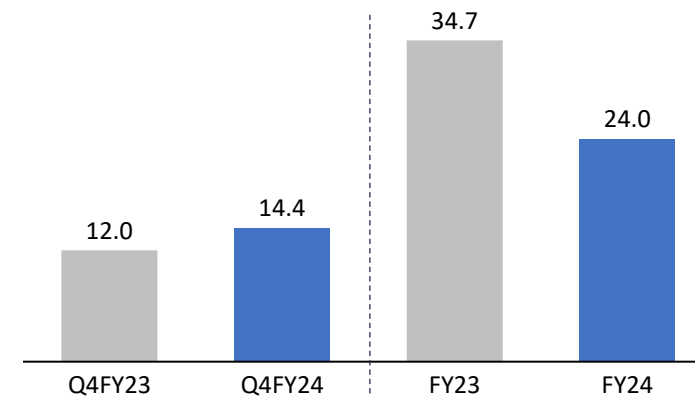
Revenue (Rs. in Crs)



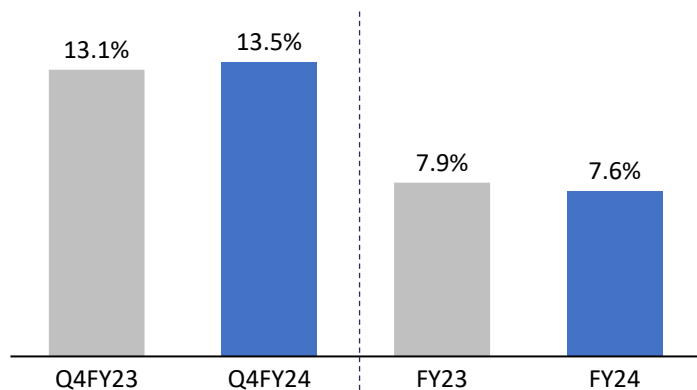
Gross Profit (Rs. in Crs)



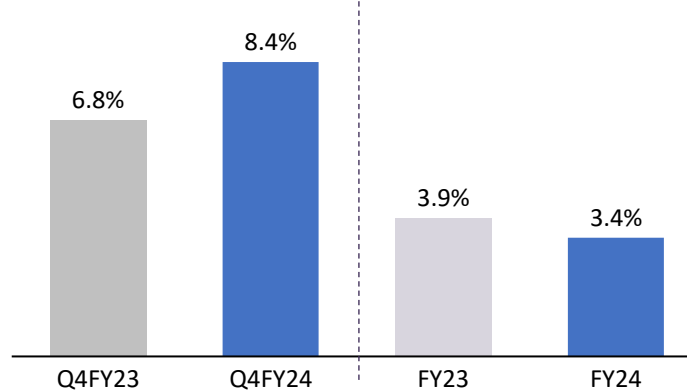
EBIDTA (Rs. in Crs)



Gross Margins Margins (%)



EBIDTA Margins (%)



- Revenue for Q4FY24 stood at Rs. 171 crs as compared to Rs. 178 crs in Q4FY23. Revenue for FY24 stood at Rs. 708 crs. The revenues were impacted due to:
 - The Logistics vertical was impacted due to weak global demand and containers availability. Geopolitical tensions like Israel Palestinian conflict and Red Sea crisis affected volumes. However, we successfully negotiated these volumes at higher freight rates, resulting in a positive impact on overall performance
- Gross Profit for Q4 FY24 stood at Rs. 23 crs. GP margin for Q4 FY24 stood at 13.5%
- EBIDTA for Q4 FY24 stood at Rs. 14 crs as against Rs 12 cr. The EBITDA margin for Q4 FY24 stood at 8.4%

Q4 & FY24 Profit & Loss Statement

Particulars (Rs. in Crs)	Q4FY24	Q4FY23	Y-o-Y	Q3FY24	Q-o-Q	FY24	FY23	Y-o-Y
Revenue from Operations	171.3	177.6	-3.5%	187.5	-8.6%	708.3	877.3	-19.3%
Operative Expenses	110.9	98.8		97.1		433.7	557.4	
Purchase of Stock in Trade	36.5	53.5		68.4		206.8	266.9	
Changes in Inventories of Finished Goods, Work-in-Progress	0.9	2.0		11.5		14.1	-16.6	
Gross Profit	23.1	23.3	-0.9%	10.6	118.4%	53.7	69.7	-23.0%
Gross Profit Margin (%)	13.5%	13.1%	40 bps	5.6%	780 bps	7.6%	7.9%	-40 bps
Employee Cost	4.4	3.0		4.7		17.1	14.1	
Other Expenses	4.2	8.3		1.5		12.6	20.9	
EBITDA	14.4	12.0	20.1%	4.4	226.9%	24.0	34.7	-30.7%
EBITDA Margin (%)	8.4%	6.8%	170 bps	2.4%	610 bps	3.4%	3.9%	-60 bps
Depreciation	3.5	3.1		3.3		13.0	12.3	
Other Income	0.1	-0.2		-0.4		0.6	1.5	
EBIT	11.0	8.6	27.6%	0.7	1400.0%	11.7	23.8	-50.9%
Finance Cost	2.8	2.2		2.7		11.3	11.8	
Profit before Tax	8.2	6.4	28.0%	-2.0	NM	0.4	12.0	-96.5%
Tax	-0.9	0.7		0.9		-0.1	3.8	
Profit After Tax	9.2	5.7	60.9%	-2.9	NM	0.5	8.2	-94.0%
Profit After Tax Margin	5.4%	3.2%	220 bps	-1.5%	NM	0.1%	0.9%	-90 bps
EPS	0.61	0.38		-0.19		0.03	0.55	

Consolidated Balance Sheet

Assets (Rs. in Crs)	Mar-24	Mar-23
Non-Current Assets		
Property, plant and equipment	65.1	68.1
Intangible assets	4.9	5.7
Capital work-in-progress	0.0	0.0
Financial Assets		
i. Loans	0.0	0.0
ii. Other Financial Assets	2.8	1.0
Total Non Current Assets	72.9	74.8
Current Assets		
Inventories	17.6	31.7
Financial Assets		
i. Trade receivables	115.4	106.8
ii. Cash and cash equivalent	2.7	2.4
iii. Bank Balance Other than (ii) above	9.2	13.4
Current Tax Assets (Net)	0.0	4.5
Other current assets	60.5	52.6
Total Current Assets	205.5	211.4
Total Assets	278.3	286.2

Equity & Liabilities (Rs. in Crs)	Mar-24	Mar-23
Equity		
Equity share capital	15.1	15.1
Other equity	101.1	100.6
Total Equity	116.1	115.6
Non-Current Liabilities		
Financial Liabilities		
i. Borrowings	27.2	16.7
ii. Other financial liabilities	4.9	5.2
Provisions	1.1	0.8
Deferred tax liabilities (net)	1.2	1.5
Total Non-Current Liabilities	34.4	24.1
Current Liabilities		
Financial Liabilities		
i. Borrowings	82.1	92.2
ii. Trade payables	38.2	39.7
iii. Other financial liabilities	0.7	0.7
Other current liabilities	6.6	13.7
Current tax liabilities (net)	0.1	0.0
Total Current Liabilities	127.8	146.4
Total Liabilities	162.2	170.6
Total Equity & Liabilities	278.3	286.2

Consolidated Abridged Cash Flow Statement

Cash Flow Statement (Rs. Crs.)	Mar-24	Mar-23
Net Profit Before Tax	0.4	12.0
Adjustments for: Non - Cash Items / Other Investment or Financial Items	-4.0	23.1
Operating profit before working capital changes	-3.6	-11.1
Changes in working capital	31.6	60.9
Cash generated from Operations	28.1	49.8
Direct taxes paid (net of refund)	-0.1	3.7
Net Cash from Operating Activities	27.9	46.1
Net Cash from Investing Activities	-8.7	-25.1
Net Cash from Financing Activities	-18.9	-20.5
Net Decrease in Cash and Cash equivalents	0.3	0.5
Add: Cash & Cash equivalents at the beginning of the period	2.4	1.9
Cash & Cash equivalents at the end of the period	2.7	2.4

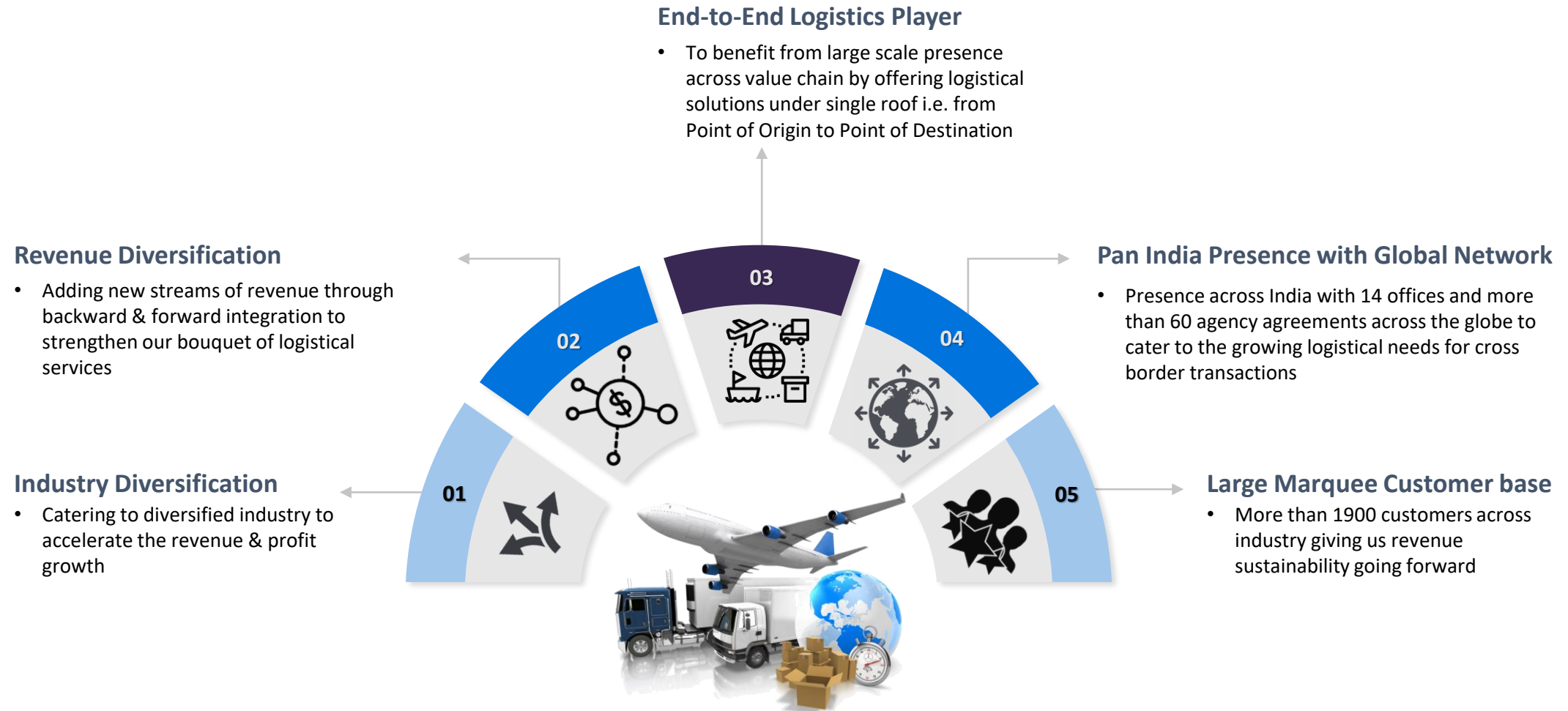
Commenting on the Q4 & FY24 results Mr. Vinay Tripathi, Managing Director of the company said:

In Q4 FY24, our revenue from operations amounted to Rs 171.1 Crs, compared to Rs 177.6 Crs in Q4 FY23. The gross profit for the same period was Rs 23.1 Crs. EBITDA for the quarter ending March 2024 was Rs 14.4 Crs, a Y-o-Y growth of 20%. Our quarterly revenues were impacted due to low volume amid the weak global demand and geopolitical tensions. We were able to deliver a 20% growth on the EBITDA margin front driven by procurement efficiencies and optimizing container utilization.

For the year ended March 2024, our revenue from operations stood at Rs 708.3 Crs as compared to Rs 877.3 Crs for FY23. The gross profit for FY24 stood at Rs 53.7 Crs and the corresponding margin stood at 7.6%. The EBITDA for FY24 stood at Rs 24.0 Crs. Our yearly performance has been impacted by normalizing freight rates and geopolitical tensions. To manage these challenges, we have taken strong cost control measures and driven procurement efficiencies which has led to improved performance in Q4FY24.

With normalizing freight rates & improved global trade we are well placed to grow our Logistics Services segment. Our strategic focus on Revenue Diversification and Industry Diversification, along with efforts to increase wallet share from existing customers, will drive strong performance across all segments. Our commercial vehicles and spare parts segments contributed 27% to the overall revenue, with an EBITDA of approximately Rs 2.9 Crs, underscoring the success of our diversification endeavors. Going forward we continue to focus on improving our revenues and operating leverage to expand our EBITDA.

At ASL, we take pride in our diverse portfolio, offering a comprehensive range of services and customized solutions tailored to meet the unique needs of each customer—all seamlessly integrated under one roof.



Thank You

For further information, please contact

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