August 14th, 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 Q1 FY25 Investor Presentation

Dear Sir / Madam,

Please find enclosed herewith Investor Presentation of the Company for the quarter ended June 30, 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
Digitally signed by Vinay Dinanath Tripathi
Date: 2024.08.14 19:27:08 +05'30'

VINAY DINANATH TRIPATHI
(Managing director)
DIN : 02344536

Accuracy Shipping Limited

Investor Presentation – August 2024

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All Maps used in the presentation are not to scale. All data, information, and maps are provided "as is" without warranty or any representation of accuracy, timeliness or completeness

Accuracy at a Glance

Accuracy Shipping Limited
End to End Logistics Solution Provider

398+
Operational Trucks

1,80,000+
Sq. Ft Warehouse Under Management

14
Branch Office Across India

72
Agency agreement across the Globe

497+ & 430+
Employees & Trained Drivers

27,853
Containers handled in Q1FY25

Company Timeline

2008-10

Incorporated with a very clear focus to deliver the highest level of Customs Clearance services to our Customers

2011-15

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

2016

This Business model, supported by a constant vigil for new opportunities leading ASL grow & evolve into total logistics solutions

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

2019-2020

SME IPO in June 2018 and shifted to mainboard in Dec 2020
Consolidated all business under one roof of ASL

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

Collection of goods from warehouse of seller

Collection of goods from seller warehouses across the globe

Internal transport at point of origin

Manage & arrange for internal transportation from point of origin to port

Custom Formalities

Managing the custom clearance formalities for outward of goods

Handling cost at point of origin

Handling multiple cost like loading/unloading, warehousing etc. at the point of origin

Good's Insurance, Packaging etc.

Ancillary services like Goods insurance, packaging and ancillary services as required

Main transport means

Arranging the main/multi-model means of transportation of goods (Air/Sea/Road)

Handling costs at point of destination

Handling multiple cost like loading/unloading, warehousing etc. at the point of destination

Custom Formalities

Managing the custom clearance formalities for inward of goods

Internal transport at destination

Manage & arrange for internal transportation from port to point of destination

Delivery of goods to buyer's warehouse

Final delivery of goods using multi-modal transportation to its destination

Pan India Presence with Global Network

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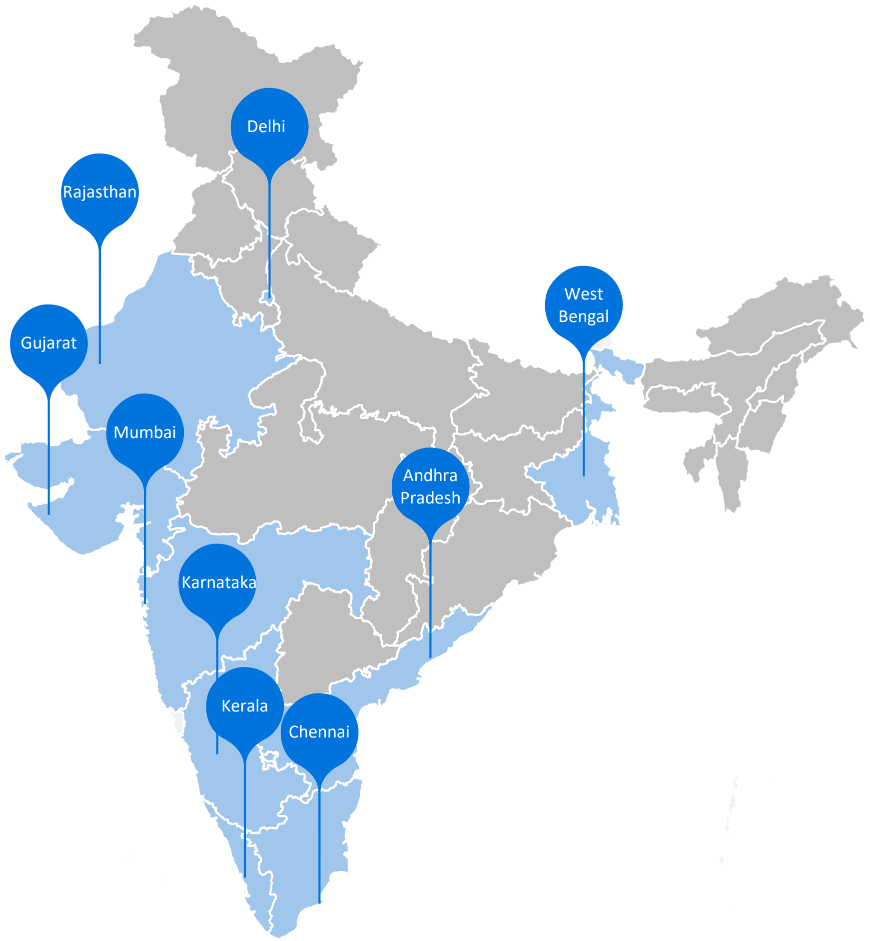
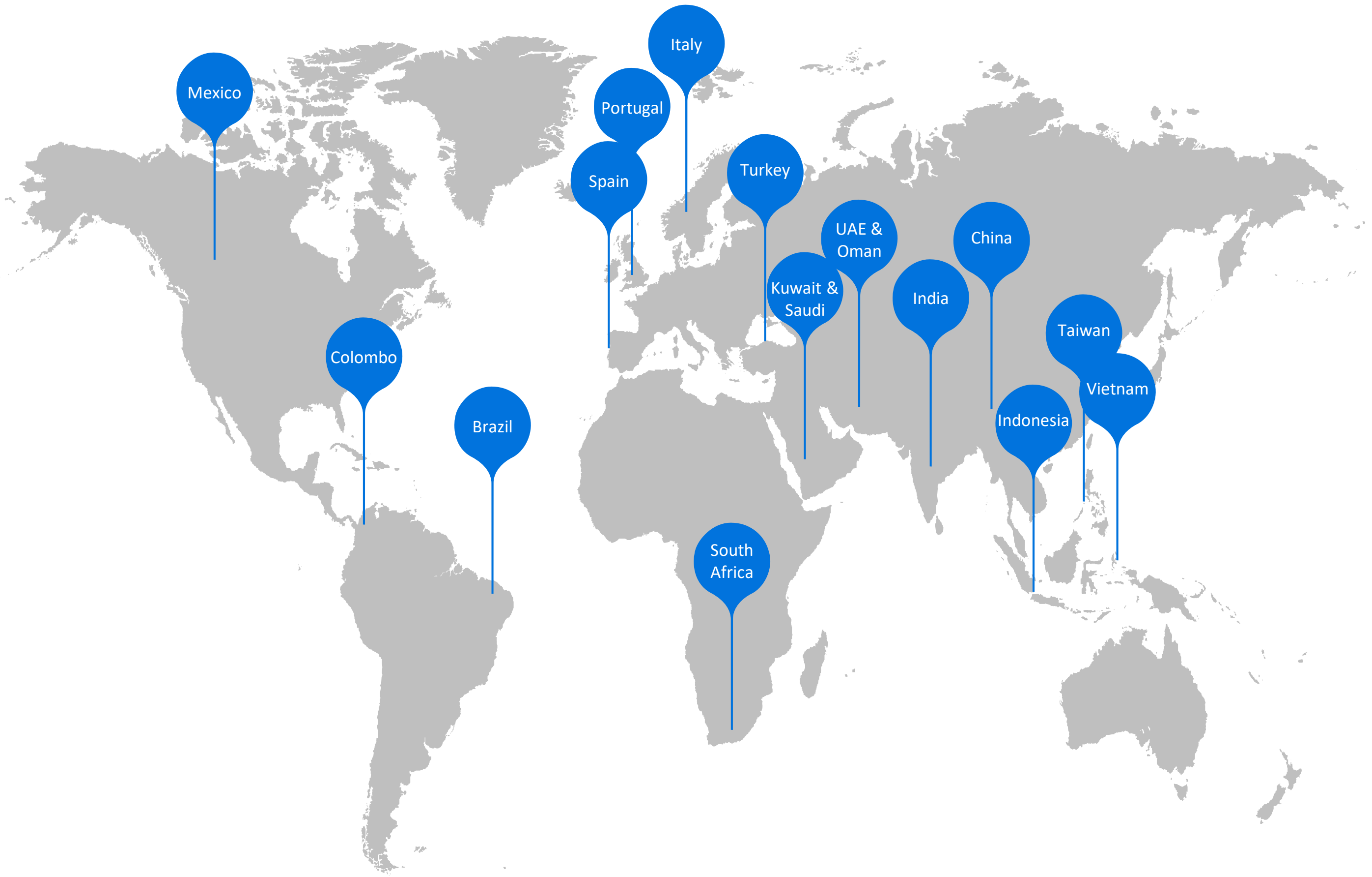
14 Offices Across India



72 Agency agreement across the Globe



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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

Warehousing (CFS)

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

Transportation

- Own 330 HCV’s & Excl. Tie ups for another 35 vehicles
- 64 Global partners across the world, these are long term relationships built over the last decade

Project Cargo

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

- Project Management
- Logistics Personnel
- High & Heavy lifting
- Freight Forwarding
- Warehousing

Fueling Station

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

HCV’s Dealership

- Dealership agreement with Ashok Leyland for sale & service of Heavy Commercial Vehicles and spare parts
- Showrooms & workshops at all three locations:
  - 20 bays at Gandhidham,
  - 15 bays at Mundra &
  - 6 bays at Bhuj

Clearing & Forwarding

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 ~9,300 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, Weighment as also marking, labeling processing customs clearance, customs examination and obtaining customs out charge and handling over international carriers.
- **Import customs Clearance** i.e. HSN classification, rate of duty, preparation of bills of entry, processing the customs clearance, assessment, customs examination and obtaining customs out of charge and arranging dispatch, delivery to the destination.

Transportation

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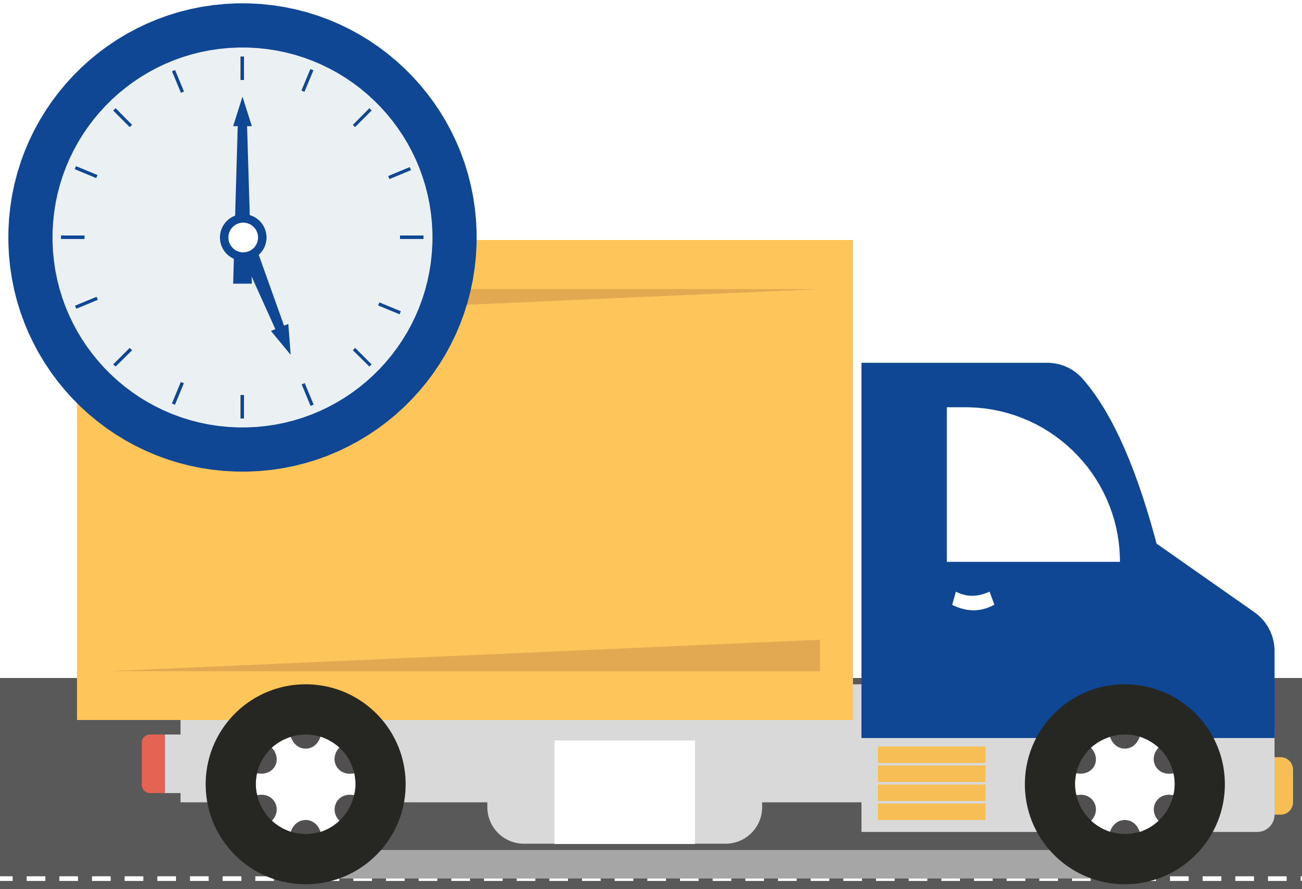
Pan India Presence for Road Transportation



- ✓ 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.

398 operational trucks for road transport across India

24 hours working team for road transport

Own manufacturing facility for truck trolley

Project Cargo

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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




HCV Dealership

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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 ~398 trucks and commercial vehicles thereby leading to **cost saving & synergies**

Industry Diversification Strategy

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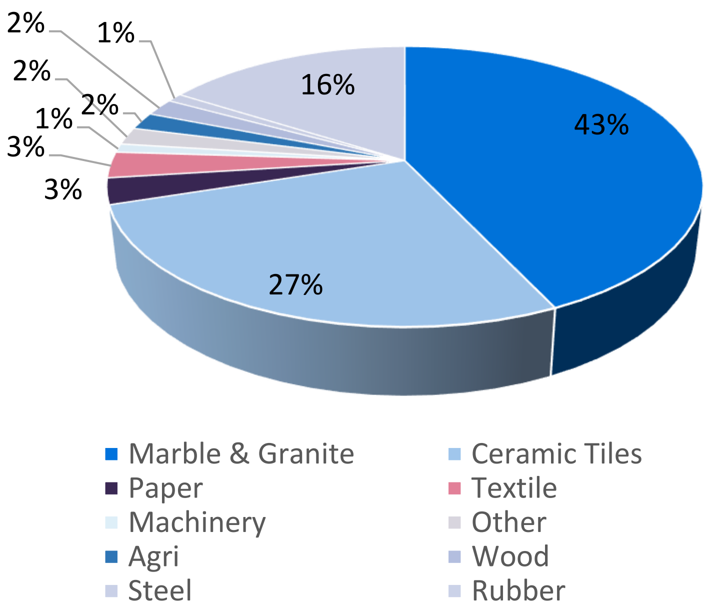
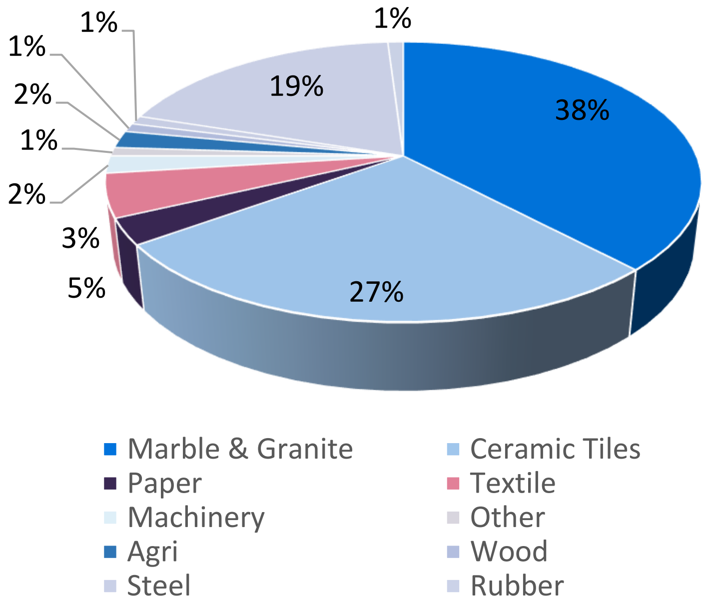
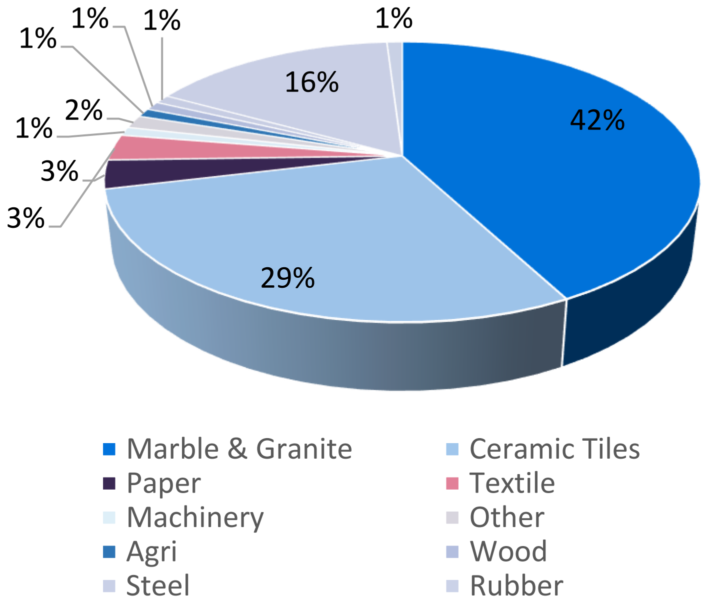
FY23



FY24



Q1FY25



Improving Industry Diversification

- Contribution from Marble & Granite stood at 43% in FY23 , 38% in FY24 and stands at **42%** for Q1 FY25
- 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 **~29%** of the revenues for Q1FY25
- For FY24 & Q1FY25, revenue from the rubber sector contributed nearly **19% and 16%** respectively, while revenue from the marble sector stood at an impressive **38% and 42% respectively**. These positive trends highlight our successful efforts to expand and diversify our operations across different sectors

Revenue Diversification Strategy

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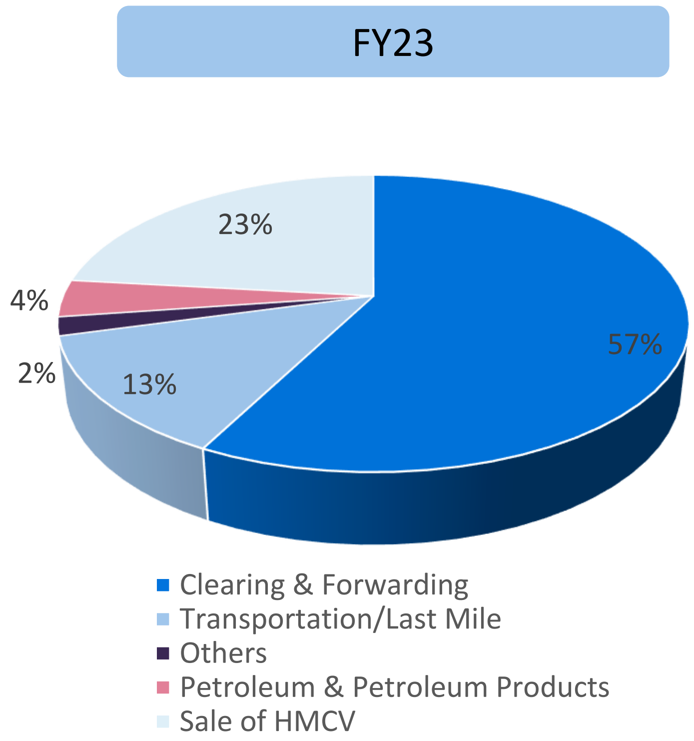

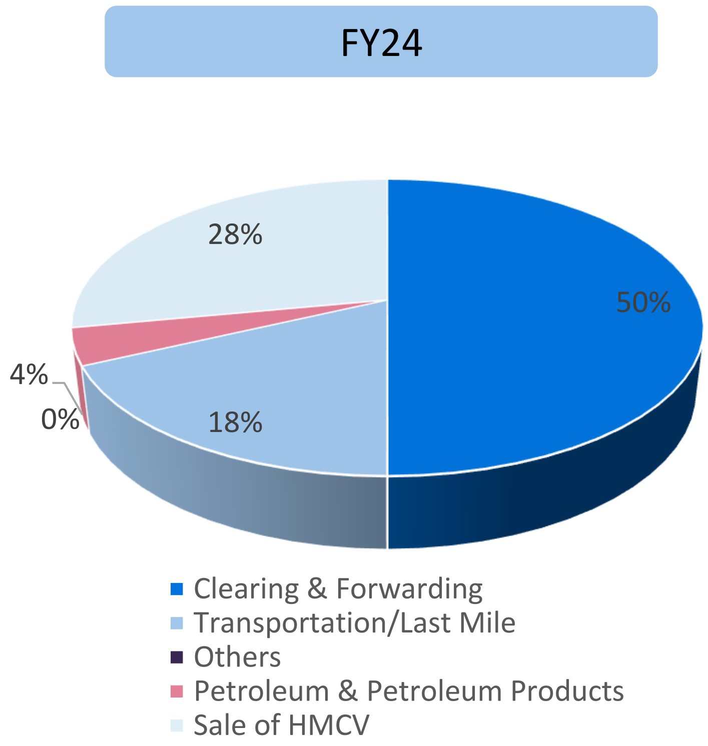

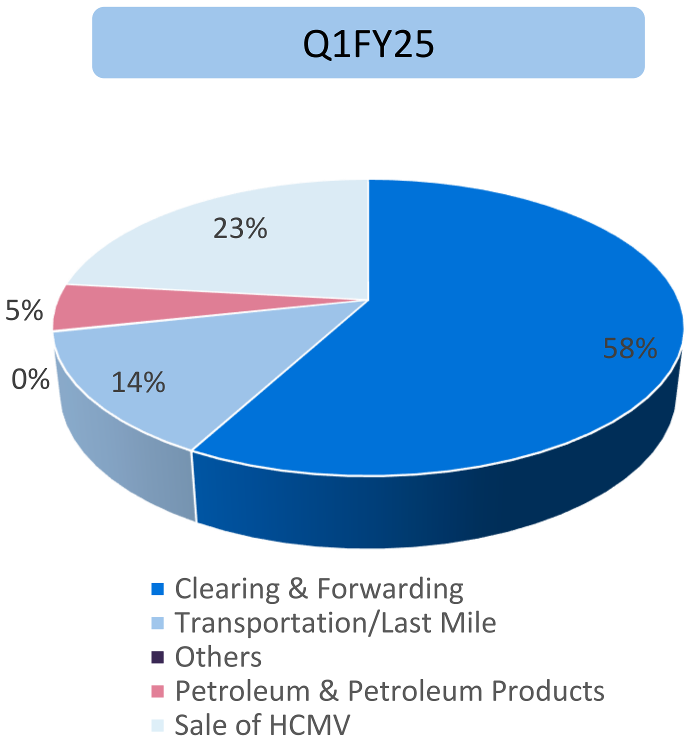

Revenue Diversification

- 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 ~23% in FY23 to ~28% in FY24 to **~23%** in Q1FY25

Marquee Customers

JOHNSON
Not just tiles, Lifestyles.

IR Ingersoll Rand

vedanta
transforming elements

JYOTI

Supreme
People who know plastics best

YERA

Haldyn Glass Limited

godrej

Somnath
Craft Mill Pvt. Ltd.

ARVIND

SYMPHONY

lasting impressions
R K Marble

astron
PAPER & BOARD MILL
Excelling with Innovation

AN ACRYSIL GROUP COMPANY

Kajaria
TRANSFORM YOUR WORLD

Simpolo
CERAMICS

A-CLASS
MARBLE

CHROMENI
STEELS PVT. LTD.

Phillips Carbon Black Limited

VARMORA
innovating happiness
TILES • SANITARYWARE

NITCO

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

Board of Directors

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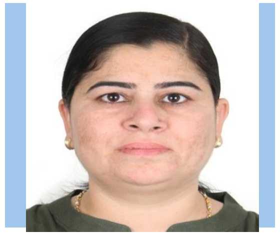
Vinay Tripathi

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 Accuracy Shipping Limited.

Vikas Jain

Director

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

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

Accuracy Shipping Limited
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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

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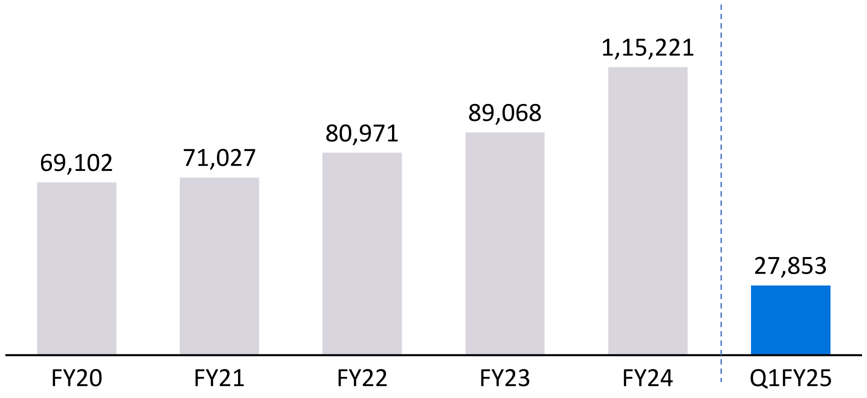
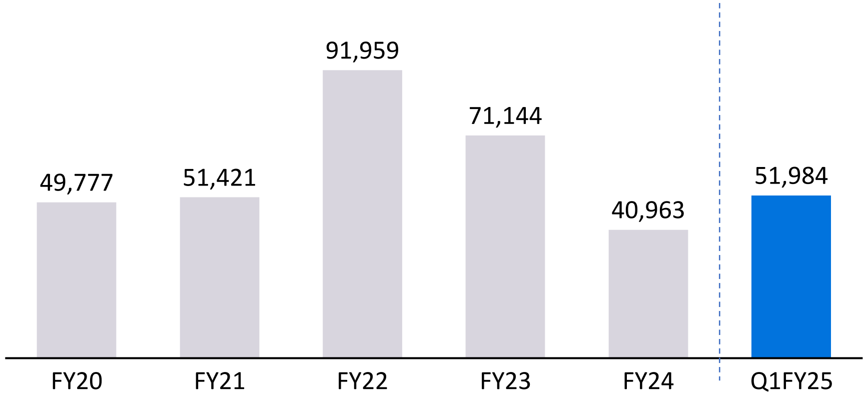
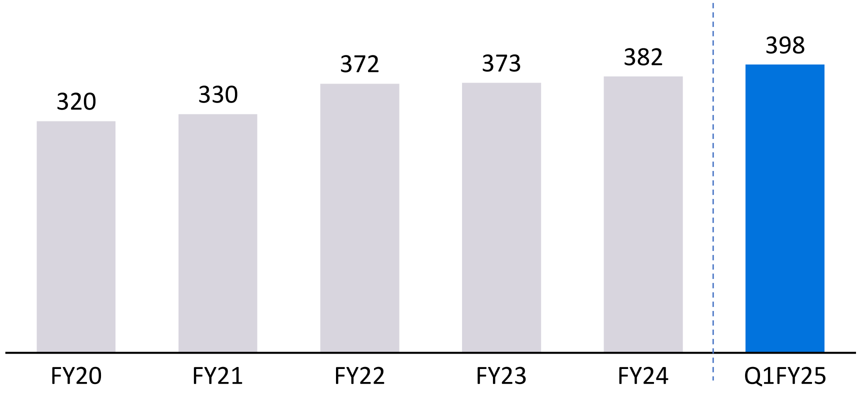
Containers Handled (in. Nos)



Average Realization (INR)



No. of Operational Trucks



CSR Initiatives

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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

Q1FY25 Segmental Break-up

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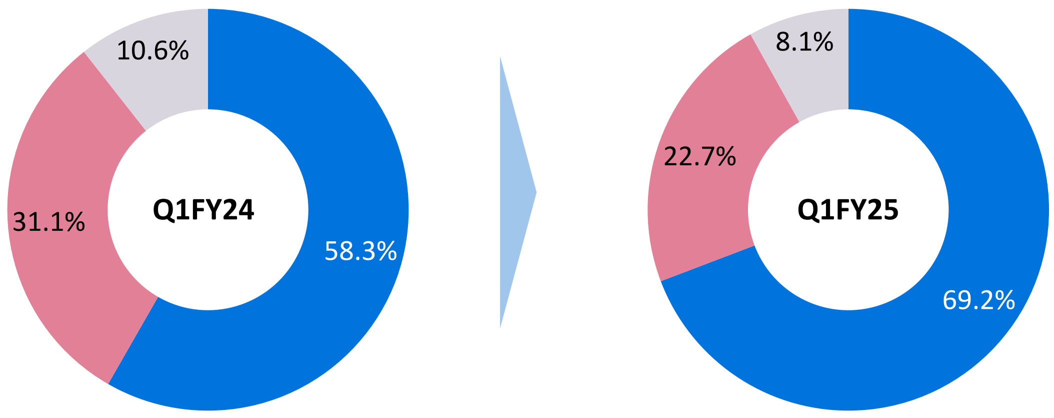
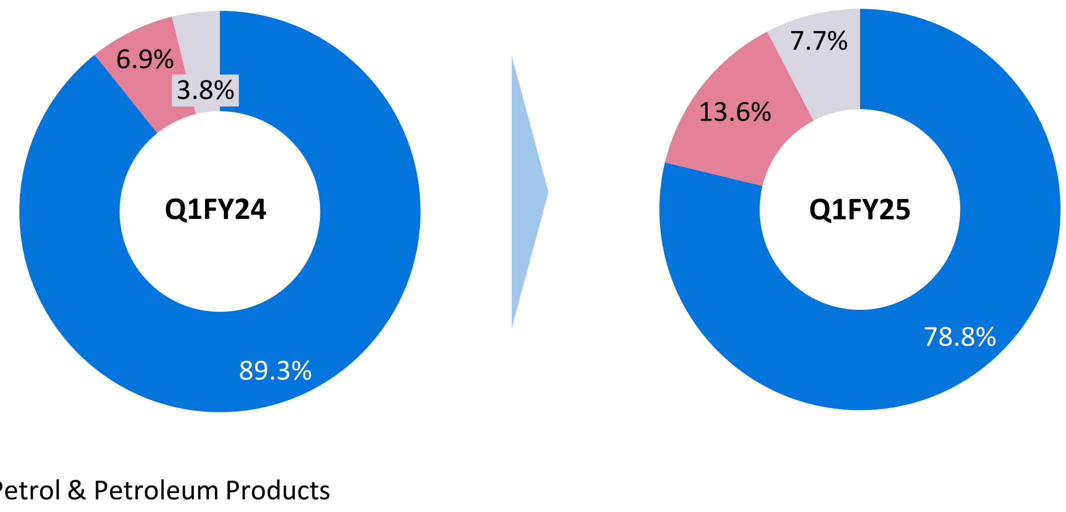
Segmental Revenue Break up (%)



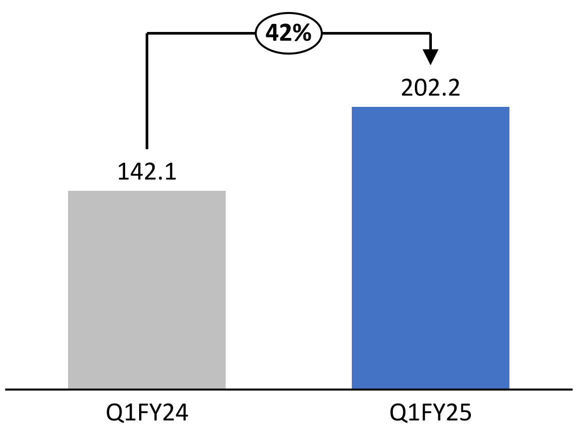
Segmental EBIDTA Break up (%)



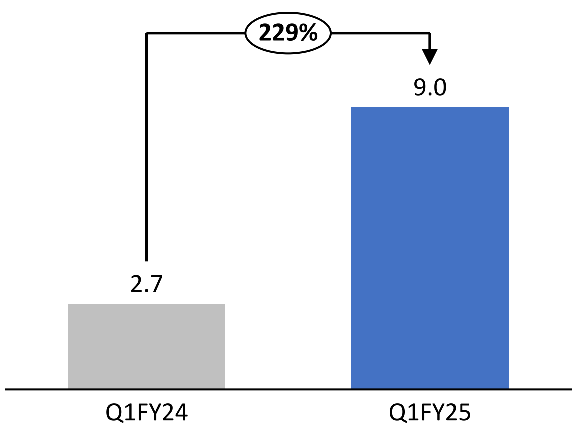
- Revenue for Q1FY25 across Logistics, Commercial vehicles and Petrol & petroleum products stood at 78%, 14% & 8% respectively
- EBITDA from the sale and service of commercial vehicle for the quarter ended June 2024 stood at Rs 1.3 crs. We are witnessing gradual improvement in margins and anticipate the same to improve further, thereby enhancing the overall EBITDA at the company level

Q1 FY25 Key Financial Highlights

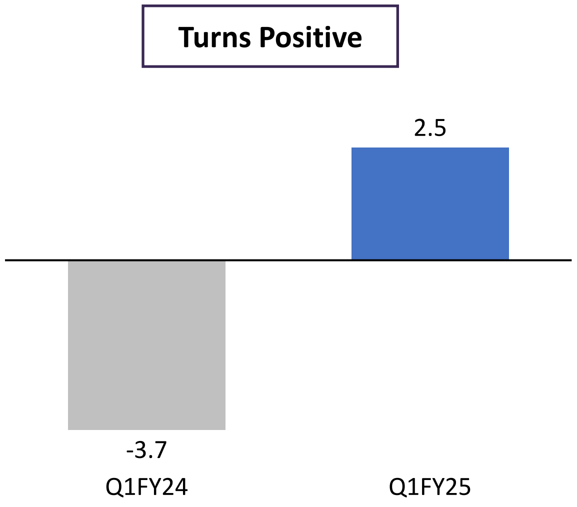
Revenue (Rs. in Crs)



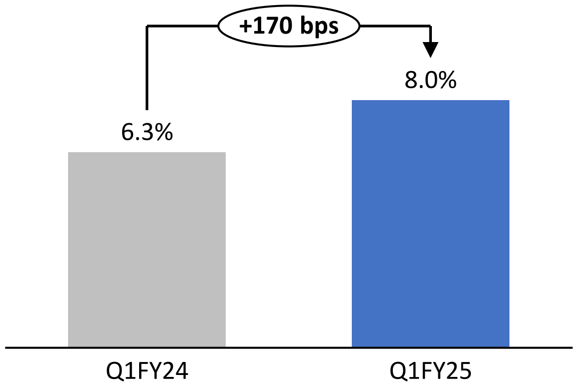
EBITDA (Rs. in Crs)



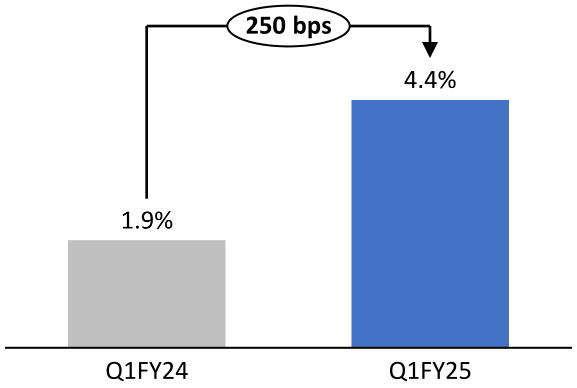
PAT (Rs. in Crs)



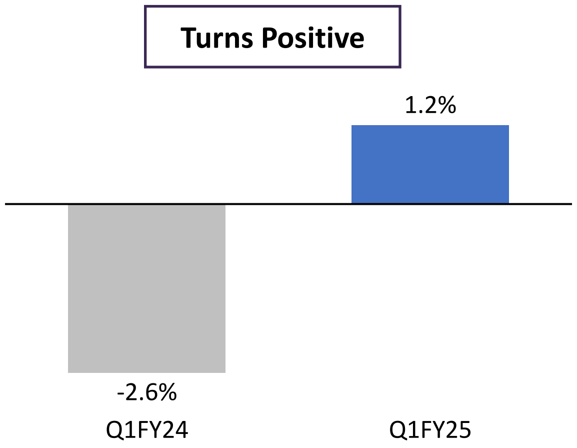
Gross Margins Margins (%)



EBIDTA Margins (%)



PAT Margins (%)



- Revenue for Q1FY25 stood at Rs. 202 crs as compared to Rs. 142 crs in Q1FY24, **a Y-o-Y growth of 42%.**
  - On account of Improved volumes & increase in wallet share among customers
- EBIDTA for Q1 FY25 stood at Rs. 9 crs as against Rs 3 crs, **a growth of 228%.** The EBITDA margin for Q1 FY25 stood at 4.4%.
  - On account of stabilization in freight rates and better negotiations aiding margins
  - Positive contribution from sale & service of CV segments contributing to overall EBITDA
- PAT for Q1FY25 stood at Rs 3 Crs as compared to a loss of Rs 4 Crs in Q1FY24
- PAT margins for Q1FY25 stood at 1.2% as compared to negative PAT margins of 2.6% in Q1FY24

Q1FY25 Profit & Loss Statement

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Particulars (Rs. in Crs)	Q1FY25	Q1FY24	Y-o-Y	Q4FY24	Q-o-Q
Revenue from Operations	**202.2**	**142.1**	**42.2%**	**171.3**	**18.0%**
Operative Expenses	133.0	71.8		110.9	
Purchase of Stock in Trade	54.6	45.1		36.5	
Changes in Inventories of Finished Goods, Work-in-Progress	-1.6	16.3		0.9	
Gross Profit	**16.2**	**9.0**	**80.1%**	**23.1**	**-29.7%**
Gross Profit Margin (%)	**8.0%**	**6.3%**	170 bps	**13.5%**	-540 bps
Employee Cost	4.1	3.8		4.4	
Other Expenses	3.2	2.5		4.2	
EBITDA	**9.0**	**2.7**	**228.9%**	**14.4**	**-37.9%**
EBITDA Margin (%)	**4.4%**	**1.9%**	250 bps	**8.4%**	-400 bps
Depreciation	2.8	3.0		3.5	
Other Income	0.2	0.3		0.1	
EBIT	**6.4**	**0.0**	**NM**	**11.0**	**-42.3%**
Finance Cost	2.8	3.0		2.8	
Profit before Tax	**3.6**	**-3.0**	**NM**	**8.2**	**-56.8%**
Tax	1.1	0.7		-0.9	
Profit After Tax	**2.5**	**-3.7**	**NM**	**9.2**	**-73.0%**
Profit After Tax Margin	**1.2%**	**-2.6%**		**5.4%**	
EPS	0.16	-0.25		0.61	

Management Commentary

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Commenting on the Q1FY25 results Mr. Vinay Tripathi, Managing Director of the company said:

In Q1 FY25, our revenue from operations amounted to Rs 202.2 Crs, compared to Rs 142.1 Crs in Q1 FY24. The gross profit for the same period was Rs 16.2 Crs. EBITDA for the quarter ending June 2024 was Rs 9.0 Crs as compared to Rs 2.7 Crs in Q1FY24. Our quarterly revenues were positively impacted due to normalizing freight rates and improved volumes. The EBITDA Margin for Q1FY25 stood at 4.4%, a Y-o-Y improvement of 250 bps.

Global events coupled with high demand across trade lanes during the second quarter of 2024 (calendar year) has led to improved volumes and increased freight rates. We expect the demand to continue to improve.

With normalizing freight rates and enhanced global trade, we are well-positioned to expand our Logistics Services segment. We have streamlined processes and enhanced capabilities in customs clearance and freight forwarding. Our strategic focus on revenue and industry diversification, along with efforts to increase wallet share from existing customers, is expected to drive strong performance across all segments. Our commercial vehicles and spare parts segments contributed 23% to overall revenue, with an EBITDA of approximately Rs. 1.3 crores, highlighting the success of our diversification efforts. Moving forward, we will continue to focus on improving revenues and leveraging operational efficiencies to expand our EBITDA margins.

At ASL, we offer the widest range of services and have the capabilities to deliver tailor-made solutions to our customers, distinguishing us from our competitors. We continue to remain committed to deliver best in class services.

Key Takeaways

End-to-End Logistics Player

- To benefit from large scale presence across value chain by offering logistical solutions under single roof i.e. from Point of Origin to Point of Destination

Revenue Diversification

- Adding new streams of revenue through backward & forward integration to strengthen our bouquet of logistical services

Pan India Presence with Global Network

- Presence across India with 14 offices and more than 60 agency agreements across the globe to cater to the growing logistical needs for cross border transactions

Industry Diversification

- Catering to diversified industry to accelerate the revenue & profit growth

Large Marquee Customer base

- More than 1900 customers across industry giving us revenue sustainability going forward

Thank You

For further information, please contact

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