Accuracy Shipping Limited

(Formerly Known As Accuracy Shipping Private Limited)

Unaudited statement of assets and liabilities as at September 30, 2018

(All amounts are in Indian Rupees unless otherwise stated)

Particulars Sept 30, 2018 March 31, 2014 I. EQUITY AND LIABILITIES 10 SHAREHOLDERS' FUNDS 101,200 (a) Share Capital 150,560,000 101,200 (b) Reserves and surplus $507,259,109$ 150,195 (c) SHARE APPLICATION MONEY $657,819,109$ $251,395$ (c) SHARE APPLICATION MONEY $657,819,109$ $251,395$ (c) Other borrowings $234,183,252$ $263,527$ (d) Long-term borrowings $234,183,252$ $263,527$ (e) Other long-term liabilities $10,210,919$ $8,174$ (e) Other long-term provisions $ -$ (d) Long-term borrowings $133,236,111$ $147,733$ (a) Short-term brovisions $473,698,860$ $62,784$ (e) Other current liabilities $133,232,525,907$ $930,226$ TOTAL $12,283,252,507$ $930,226$ II. ASSETS 10 Angible assets $473,695,882$ $387,232$ (i) Intangible assets $473,695,882$ $387,232$ (ii) Capital Work in Progress $ 53,708$ (ii) Capi	(As at	As at
1. EQUITY AND LIABILITIES (1) SHAREHOLDERS' FUNDS (a) Share Capital $150,560,000$ $101,200$ (b) Reserves and surplus $507,259,109$ $150,199$ (2) SHARE APPLICATION MONEY $657,819,109$ $251,395$ (a) Long-term biomovings $234,183,252$ $263,527$ (a) Long-term biomovings $234,183,252$ $263,527$ (b) Deferred tax liabilities (net) $10,210,919$ $8,174$ (c) Other long-term liabilities $10,210,919$ $8,174$ (d) Long-term browings $133,236,111$ $147,733$ (d) Short-term brorowings $133,236,111$ $147,733$ (a) Short-term brorowings $133,236,111$ $147,733$ (d) Short-term provisions $67,200,000$ $54,460$ (d) Short-term provisions $67,200,000$ $54,460$ (d) Short-term provisions $67,200,000$ $54,460$ (i) Intagible assets $473,695,882$ $387,232$ (ii) Intagible assets $53,708, 80$ $6353, 708, 80$ (i) Dong-term loans and advances $9,618,908$ $6,353, 708, 80$ (b) Long-term loans and advances $5,024,320, 44872, 489,03$		Sept 30, 2018	March 31, 2018
(a) Share Capital $150,560,000$ $101,200$ (b) Reserves and surplus $507,259,109$ $150,195$ (c) SHARE APPLICATION MONEY $657,819,109$ $251,395$ (c) Short-term borrowings $234,183,252$ $263,527$ (d) Long-term provisions $10,210,919$ $8,174$ (d) Long-term provisions $10,210,919$ $8,174$ (d) Long-term provisions $244,394,171$ $271,701$ (a) Short-term borrowings $133,236,111$ $147,733$ (d) Short-term borrowings $133,236,111$ $147,733$ (e) Other current liabilities $133,235,65$ $142,146$ (f) Tade payables $67,200,000$ $54,460$ TOTAL $1,283,252,507$ $930,226$ II. ASSETS $10,885$ $687,708,95,882$ $387,232,708,95,985$ (i) Tangible assets $473,695,882$ $387,232,995$ $452,853,708,90,955$ (i) Capt-term loans and advances $9,618$,
(b) Reserves and surplus $507,259,109$ $101,200$ (c) SHARE APPLICATION MONEY 657,819,109 $251,399$ (c) Other long-term borrowings $234,183,252$ $263,527$ (d) Long-term borrowings $10,210,919$ $8,174$ (e) Other long-term borrowings $133,236,111$ $147,733$ (d) Short-term borrowings $133,236,111$ $147,733$ (e) Other current liabilities $133,233,256$ $142,146$ (d) Short-term provisions $67,200,000$ $54,460$ (d) Short-term provisions $67,200,000$ $54,460$ (f) Total $12,283,252,507$ $930,226$ II. ASSETS $101,000,-CURRENT ASSETS$ $687,533,708,82$ $387,232,79,129,129,129,129,129,129,129,129,129,12$			
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(2) SHARE APPLICATION MONEY PENDING ALLOTMENT (3) NON-CURRENT LIABILITIES (a) Long-term borrowings $234,183,252$ (b) Deferred tax liabilities (net) $10,210,919$ (c) Other long-term liabilities $10,210,919$ (d) Long-term provisions $244,394,171$ (e) Other long-term provisions $244,394,171$ (f) CURRENT LIABILITIES $133,236,111$ (a) Short-term borrowings $133,232,66$ (c) Other current liabilities $133,233,256$ (d) Short-term provisions $67,200,000$ $54,460$ $54,460$ $50,720,0000$ $54,460$ $513,232,507$ $930,227$ TOTAL $1,283,252,507$ $930,227$ $407,125$ $700,885$ 687 (i) NON-CURRENT ASSETS $700,885$ (i) Capital Work in Progress $53,708$ (i) Other non-current assets $5,024,320$ $4,872$ (j) Inventories $1,104,350$ $3,431$ (k) Inventories $1,104,350$ $3,431$ (k) Other current loans and advances $313,117,660$ $112,100$ <			251,399,737
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(b) Deferred tax liabilities (net) $10,210,919$ $203,921$ (c) Other long-term liabilities $10,210,919$ $8,174$ (d) Long-term provisions $244,394,171$ $271,701$ (a) Short-term borrowings $133,236,111$ $147,733$ (b) Trade payables $47,369,860$ $62,784$ (c) Other current liabilities $133,233,256$ $142,146$ (d) Short-term provisions $67,200,000$ $54,460$ TOTAL $381,039,227$ $407,125$ TOTAL $1,283,252,507$ $930,226$ II. ASSETS 10 Tangible assets $473,695,882$ $387,232$ (i) Tangible assets $473,695,882$ $387,232$ $53,708$ (ii) Capital Work in Progress $5,024,320$ $4,872$ (iii) Capital Work in Progress $5,024,320$ $4,872$ (a) Inventories $1,104,350$ $3,431$ (b) Trade receivables $470,516,625$ $350,800$ (c) Other current assets $9,473,877$ $11,040$ (e) Other current assets $9,473,877$ $11,040$			
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(4) CURRENT LIABILITIES (a) Short-term borrowings $133,236,111$ (b) Trade payables $47,369,860$ (c) Other current liabilities $133,233,256$ (d) Short-term provisions $67,200,000$ 54,660 $62,784$ (d) Short-term provisions $67,200,000$ 54,660 $381,039,227$ 407,125 $1,283,252,507$ 70TAL $1,283,252,507$ 11. ASSETS $1,108,3252,507$ (i) NON-CURRENT ASSETS $381,039,227$ (a) Fixed assets $473,695,882$ (ii) Tangible assets $700,885$ (iii) Capital Work in Progress $-53,708$ (b) Long-term loans and advances $9,618,908$ $6,353,$ (c) Other non-current assets $5,024,320$ $4,872,$ (2) CURRENT ASSETS $1,104,350$ $3,431,$ (a) Inventories $1,104,350$ $3,431,$ (b) Trade receivables $470,516,625$ $350,800,$ (c) Short-term loans and advances $313,117,660$ $112,100,$ (d) Cash and cash equivalents $9,473,877$ $11,040,$ (e) Other current assets <t< td=""><td>(d) Long-term provisions</td><td></td><td>the second se</td></t<>	(d) Long-term provisions		the second se
(4) CURRENT LIABILITIES (a) Short-term borrowings $133,236,111$ (b) Trade payables $47,369,860$ (c) Other current liabilities $133,233,256$ (d) Short-term provisions $67,200,000$ 54,660 $62,784$ (d) Short-term provisions $67,200,000$ 54,660 $381,039,227$ 407,125 $1,283,252,507$ 70TAL $1,283,252,507$ 11. ASSETS $1,108,3252,507$ (i) NON-CURRENT ASSETS $381,039,227$ (a) Fixed assets $473,695,882$ (ii) Tangible assets $700,885$ (iii) Capital Work in Progress $-53,708$ (b) Long-term loans and advances $9,618,908$ $6,353,$ (c) Other non-current assets $5,024,320$ $4,872,$ (2) CURRENT ASSETS $1,104,350$ $3,431,$ (a) Inventories $1,104,350$ $3,431,$ (b) Trade receivables $470,516,625$ $350,800,$ (c) Short-term loans and advances $313,117,660$ $112,100,$ (d) Cash and cash equivalents $9,473,877$ $11,040,$ (e) Other current assets <t< td=""><td></td><td>244,394,171</td><td>271,701,473</td></t<>		244,394,171	271,701,473
(b) Trade payables $133,233,256$ $142,146$ (c) Other current liabilities $133,233,256$ $142,146$ (d) Short-term provisions $67,200,000$ $54,460$ TOTAL $381,039,227$ $407,125$ II. ASSETS $1,283,252,507$ $930,226$ II. ASSETS $1,283,252,507$ $930,226$ II. ASSETS $1,283,252,507$ $930,226$ II. ASSETS $473,695,882$ $387,232$ (i) Tangible assets $700,885$ 687 (ii) Capital Work in Progress $ 53,708$ (b) Long-term loans and advances $9,618,908$ $6,353$ (c) Other non-current assets $50,24,320$ $4,872$ (d) Cash and cash equivalents $1,104,350$ $3,431$ (e) Other current assets $9,473,877$ $11,040$ (f) Current current assets $9,473,877$ $11,040$			2/4//04/1/0
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(c) Other current liabilities $133,233,256$ $142,146$ (d) Short-term provisions $67,200,000$ $54,460$ TOTAL $381,039,227$ $407,125$ II. ASSETS (1) NON-CURRENT ASSETS $930,226$ (a) Fixed assets $473,695,882$ $387,232$ (ii) Tangible assets $473,695,882$ $387,232$ (iii) Capital Work in Progress $700,885$ 687 (b) Long-term loans and advances $9,618,908$ $6,353$ (c) Other non-current assets $5,024,320$ $4,872$ (2) CURRENT ASSETS $1,104,350$ $3,431$ (a) Inventories $1,104,350$ $3,431$ (b) Trade receivables $470,516,625$ $350,800$ (c) Short-term loans and advances $9,473,877$ $11,040$ (c) Other current assets $9,473,877$ $11,040$			62,784,084
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(iii) Capital Work in Progress $53,708$ (b) Long-term loans and advances $9,618,908$ $6,353$ (c) Other non-current assets $5,024,320$ $4,872$ (2) CURRENT ASSETS $489,039,995$ $452,853$ (a) Inventories $1,104,350$ $3,431$ (b) Trade receivables $470,516,625$ $350,800$ (c) Short-term loans and advances $313,117,660$ $112,100$ (d) Cash and cash equivalents $9,473,877$ $11,040$ (e) Other current assets $-794,212,513$ $477,372$	(ii) Intangible assets		687,037
(b) Long-term loans and advances $9,618,908$ $6,353$ (c) Other non-current assets $5,024,320$ $4,872$ (2) CURRENT ASSETS $489,039,995$ $452,853$ (a) Inventories $1,104,350$ $3,431$ (b) Trade receivables $470,516,625$ $350,800$ (c) Short-term loans and advances $313,117,660$ $112,100$ (d) Cash and cash equivalents $9,473,877$ $11,040$ (e) Other current assets $ -$	(iii) Capital Work in Progress	-	53,708,594
(c) Other non-current assets 5,024,320 4,872 (2) CURRENT ASSETS 489,039,995 452,853 (a) Inventories 1,104,350 3,431 (b) Trade receivables 470,516,625 350,800 (c) Short-term loans and advances 313,117,660 112,100 (d) Cash and cash equivalents 9,473,877 11,040 (e) Other current assets - -		9.618.908	6,353,129
(2) CURRENT ASSETS 489,039,995 452,853, (a) Inventories 1,104,350 3,431, (b) Trade receivables 1,104,350 3,431, (c) Short-term loans and advances 313,117,660 112,100, (d) Cash and cash equivalents 9,473,877 11,040, (e) Other current assets - -	(c) Other non-current assets		4,872,725
(2) CURRENT ASSETS (a) Inventories 1,104,350 (b) Trade receivables 470,516,625 (c) Short-term loans and advances 313,117,660 (d) Cash and cash equivalents 9,473,877 (e) Other current assets - 794,212,513 477,372			452,853,879
(b) Trade receivables 1,107,530 3,431, (c) Short-term loans and advances 470,516,625 350,800, (d) Cash and cash equivalents 9,473,877 11,040, (e) Other current assets - - 794,212,513 477,372,	(2) CURRENT ASSETS		102,000,017
(b) Trade receivables 470,516,625 350,800, (c) Short-term loans and advances 313,117,660 112,100, (d) Cash and cash equivalents 9,473,877 11,040, (e) Other current assets 794,212,513 477,372,	(a) Inventories	1,104,350	3,431,685
(c) Short-term loans and advances 313,117,660 112,100, (d) Cash and cash equivalents 9,473,877 11,040, (e) Other current assets - - 794,212,513 477,372,			350,800,043
(d) Cash and cash equivalents (e) Other current assets 794.212.513 477.372			112,100,576
(c) Other current assets 794.212.513 477.372			11,040,099
794,212,513 477,372	(e) Other current assets		
		794,212,513	477,372,403
TOTAL	TOTAL		930,226,282

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

CIN: U52321GJ2008PLC055322

Vinay Tripathi Managing Director Din- 02344536

Hiren Sukhwani Chief Financial Officer

Rama Vinay Tripathi Wholetime Director Din- 05133579

Shipe

Shipra Jhanwar Company Secretary



Gandhidham bhishek Darak Partner * Membership No. 127219

ICAI Firm Registration Number: 412076W

Place: Gandhidham Date : November 12, 2018

For Lahoti & Lahoti

Chartered Accountants

Accuracy Shipping Limited

(Formerly Known As Accuracy Shipping Private Limited) Unaudited Statement of Profit and Loss for the half-year ended 30 September 2018

(All amounts are in Indian Rupees unless otherwise stated)

Revenue	Period ended Sept 30, 2018	Year ended March 31, 2018
Sale of Services		
Other Income	1,547,629,369	3,319,155,415
Total revenue (I)	6,778,256	14,413,015
	1,554,407,625	3,333,568,430
Expenses		
Cost of services rendered		
Employee Benefit Expenses	1,361,499,074	2,937,463,019
Depreciation and amortization expense	23,920,355	37,103,766
Finance Cost	46,186,444	78,053,945
Other Expenses	19,954,661	33,983,037
Total (II)	39,389,142	93,758,152
	1,490,949,676	3,180,361,919
Profit before tax	63,457,949	153,206,511
Tax Expenses		100,200,011
Current tax		
Deferred tax	19,200,000	47,000,000
Deterted tax	2,036,785	2,556,066
Profit after tax		-,,,,,,,,,
a contanter tax	42,221,164	103,650,445
Weighted average number of equity shares outstanding		
Basic and diluted profit per share (In Rs. Not annualised)	14,016,885	9,592,219
share (in Ks. Not annualised)	3.01	10.81

Notes:-

(1) The above results have been reviewed by the audit committee and approved by the board of directors of the company at its meeting held on 12th November, 2018. The statutory auditors have carried out the limited review of these financial results.

(2) These financial results have been prepared in accordance with the Companies (Accounts) Rules, 2014 as prescribed under section 133 of the Companies Act, 2013

(3) These financial results are as per Regulation 33 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

(4) The Company is reporting it's half-yearly figures for the first time hence, the previous half-year figures have not been reported.

(5) The figures for the previous year have been regrouped/rearranged as necessary to confirm to the current year's presentation.

For Lahoti & Lahoti Chartered Accountants ICAI Firm Registration Number M NO :: 1272 Abhishek Darak ත් Gandhidham Partner Membership No. 127219 -

Place: Gandhidham Date : November 12, 2018 For and on behalf of the Board of Directors of Accuracy Shipping Limited CIN: U52321GJ2008PLC055322

Vinay Tripathi Managing Director Din- 02344536

r

Hiren Sukhwani Chief Financial Officer



and

Rama Vinay Tripathi Wholetime Director Din- 05133579

Shipse

Shipra Jhanwar Company Secretary



Limited review report on standalone financial results

LAHOTI & LAHOTI CHARTERED ACCOUNTANTS

Review report to The Board of Directors, Accuracy Shipping Limited

We have reviewed the accompanying statement of unaudited financial results of Accuracy Shipping Limited ("the Company") for the half year ended 30th September 2018 ("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/62/2016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 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 procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 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

Lahoti & Lahoti Chartered Accountants ICAI Firm's registration number: N2076W Abhishek Darak Partner Membership number: 127219

> Place: Gandhidham Date: November 12, 2018