



LAHOTI & LAHOTI

CHARTERED ACCOUNTANTS

Limited Review Report-Standalone Financial Results

Review Report to
The Board of Directors,
Accuracy Shipping Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Accuracy Shipping Limited (the Company) for the quarter and half year ended ended 30th September 2021 ("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/62/2 016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles as laid down under Indian Accounting Standard 34-Interim Reporting (the "Ind AS 34") prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review on the basis of the information produced before us.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, 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.

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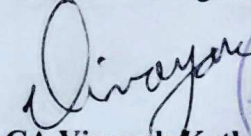
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under 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: 112076W



CA Vinayak Kothari

Membership No. 174646

Place: Gandhidham

Date: November 13, 2021

Vdin: 21174646AAAAUF 1886

Accuracy Shipping Limited
(formerly known as Accuracy Shipping Private Limited)
SURVEY NO : 42, PLOT NO : 11 MEGHAPAR BORICHI ANJAR Kachchh GJ 370110
CIN:L52321GJ2008PLC055322

Statement of Financial Results for the quarter and half year ended 30th September 2021

Rs in Mn except per share data

Sr. No.	Particulars	3 months ended			Half Year ended		Year Ended
		30-Sep-2021 (Unaudited)	30-Jun-2021 (Unaudited)	30-Sep-2020 (Unaudited)	30-Sep-2021 (Unaudited)	30-Sep-2020 (Unaudited)	31-March-2021 (Audited)
I.	Revenue from Operations			795.68	3,460.85	1,192.25	3,652.30
II.	Other Income	1,874.05	1,586.80	0.61	5.84	0.71	9.49
III.	Total Revenue (I+II)	4.25	1.59	796.29	3,466.69	1,192.96	3,661.79
IV.	Expenses						
a)	Operative Expenses	1,537.17	1,288.26	696.18	2,825.43	1,026.90	3,060.19
	Purchase of Stock in Trade	157.90	129.12	-	287.02	-	4.25
b)	Changes in Inventories Of Finished Goods And Stock-In-Trade	-10.66	0.33	-	-10.33	-	61.89
c)	Employee benefit expenses	19.75	18.84	16.09	38.59	29.84	55.16
d)	Finance Cost	17.16	24.73	51.44	41.89	58.02	123.60
e)	Depreciation & amortisation expenses	30.32	28.60	12.32	58.92	41.33	169.95
f)	Other expenses	23.51	22.99	12.69	46.50	26.77	3,539.51
	Total Expenses	1,775.15	1,512.87	788.72	3,288.02	1,182.86	122.28
V.	Profit before exceptional and extraordinary items and tax (III-IV)	103.15	75.52	7.57	178.67	10.10	-
VI.	Exceptional Items	-	-	-	-	-	122.28
VII.	Profit before extraordinary items and tax (V-VI)	103.15	75.52	7.57	178.67	10.10	-
VIII.	Extraordinary Items	-	-	-	-	-	122.28
IX.	Profit before tax (VII-VIII)	103.15	75.52	7.57	178.67	10.10	-
X.	Tax Expenses						
a)	Current year tax	30.03	22.00	2.06	52.03	2.75	36.00
b)	Deferred tax	-6.26	0.69	1.94	-5.57	1.29	-0.06
c)	MAT Credit	-	-	-	-	-	-
	Total Tax Expenses	23.77	22.69	4.00	46.46	3.04	35.94
XI.	Profit/(Loss) for the period from continuing operations (IX-X)	66.86	54.21	7.45	121.07	8.65	86.22
XII.	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
XIII.	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV.	Net Profit/(Loss) for the period (XI+XIV)	66.86	54.21	7.45	121.07	8.65	86.22
	Other Comprehensive Income						
A. (i)	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B. (i)	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income for the year	-	-	-	-	-	-
	Total Comprehensive Income for the year	66.86	54.21	7.45	121.07	8.65	86.22
XVI.	Earning per share						
a)	Basic	4.44	3.60	0.49	8.04	0.57	5.73
b)	Diluted	4.44	3.60	0.49	8.04	0.57	5.73
XVII.	Paid up equity share capital	15.06	15.06	15.06	15.06	15.06	15.06
XVIII.	Reserve excluding revaluation reserve as per balance sheet						667.68

NOTES:

- The above financial statement are prepared in accordance with accounting standards as specified in section 133 of the Companies Act, 2013 and relevant rules thereof and in accordance with the regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at November 13, 2021.
- The company is engaged in two business segments i.e. logistics Service Provider and petroleum.
- Figures are regrouped/rearranged, wherever considered necessary.
- Figures for the quarter ended September 30, 2021 are balancing figures between the unaudited figures in respect of the half year ended September 30, 2021 and quarter ended June 30, 2021 and the figures for the quarter ended September 30, 2021 are balancing figures between the unaudited figures in respect of the half year ended September 30, 2020 and quarter ended June 30, 2021.
- There were no investor complaint pending at the beginning of the quarter or lying unresolved at the end of the quarter. During the quarter, the company has not received any investor complaint.

For Accuracy Shipping Limited

Vinay Tripathi
Managing Director
DIN:02344536



Accuracy Shipping Limited
(Formerly known as Accuracy Shipping Private Limited)
CIN: L52321GJ2008PLC055322
Balance Sheet as at 30th September 2021
(All amounts are in Indian Rupees in Millions unless otherwise stated)

Particulars	Notes	As at Sep 30, 2021	As at March 31, 2021
ASSETS			
1. Non Current Assets			
(a) Property, Plant and Equipment	3	541.52	547.95
(b) Capital work-in-progress		-	-
(c) Other Intangible Assets	3	4.12	4.02
(d) Financial Assets			
(i) Investments	4	4.89	1.34
(ii) Loans	5	3.92	3.35
(iii) Other Financial Assets	6	84.90	7.01
(e) Deferred Tax Assets (Net)		-	-
(f) Other Non Current Assets		-	-
Sub-total-Non-current Assets		639.34	563.67
2. Current Assets			
(a) Inventories	7	22.41	7.08
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables	9	1,235.48	1,047.39
(iii) Cash and cash equivalents	9	34.52	48.51
(iv) Loans		-	-
(v) Others		-	-
(c) Current Tax Assets (Net)		-	-
(d) Other Current Assets	10	311.47	287.74
Sub-total-Current Assets		1,603.88	1,390.72
TOTAL - ASSETS		2,243.22	1,954.38
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	11	150.56	150.56
(b) Other Equity	12	788.77	667.68
Sub-total-Equity		939.33	818.24
(2) LIABILITIES			
Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	13	503.91	455.35
(b) Provisions	14	1.48	1.48
(c) Deferred tax liabilities (Net)		13.63	8.07
(d) Other Non Current Liabilities		-	-
Sub-total-Non-current Liabilities		519.03	464.90
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	15	291.43	284.36
(ii) Trade Payables	16	227.98	131.06
(iii) Other Financial Liabilities	17	75.92	153.29
(b) Other Current Liabilities	18	162.65	100.62
(c) Provisions		-	-
(c) Current tax liabilities (Net)		26.88	1.89
Sub-total-Current Liabilities		784.86	671.22
TOTAL - EQUITY AND LIABILITIES		2,243.22	1,954.38

For Accuracy Shipping Limited

Vinay Tripathi
Managing Director
DIN:02344536



Accuracy Shipping Limited
(Formerly known as Accuracy Shipping Private Limited)
Cash Flow Statements for the half year ended Sep 30, 2021
(All amounts are in Indian Rupees in Millions unless otherwise stated)

	For half year ended Sep 30, 2021	For half year ended Sep 30, 2020
A. Cash flows from operating activities	178.67	10.10
Profit before tax		
Non-cash adjustment to reconcile profit before tax to net cash	58.92	58.02
Depreciation		(1.73)
Tax & other adjustments	40.11	39.29
Interest expense	(0.49)	(0.48)
Interest income	(0.03)	
Profit on Sale of Fixed Assets	277.18	105.20
Operating profit before working capital changes		
Adjustments for changes in working capital :	(23.73)	(0.53)
(Increase) / Decrease in other current assets	(188.09)	83.73
(Increase) / Decrease in trade receivables	(15.33)	
(Increase) / Decrease in inventories	96.92	25.66
Increase / (Decrease) In trade payables		
Increase / (Decrease) In provisions	(77.37)	(143.64)
Increase / (Decrease) In other current financial liabilities	62.03	(10.75)
Increase / (Decrease) In other current liabilities	24.99	
Increase / (Decrease) In Current Tax(Net)		
Increase / (Decrease) In short-term provisions	156.59	59.68
Cash generated from/(used in) operations	(52.03)	(2.75)
Direct taxes paid, net	104.56	56.93
Net cash from / (used in) operating activities		
B. Cash flows from investing activities	(55.75)	(25.79)
Purchase of fixed assets (including Capital work in progress)		
	3.20	
Proceeds from sale of fixed assets	(78.45)	(158.89)
(Increase) / Decrease In long-term loans & advances		(0.16)
(Increase) / Decrease In other non-current assets	(3.56)	
(Increase) / Decrease In other non-current investments	0.49	0.48
Interest received	(134.07)	(184.36)
Net cash from / (used in) investing activities		
C. Cash flows from financing activities		
Proceeds from issue of share capital (net)	55.63	172.31
Net increase/(decrease) in borrowings	(40.11)	(39.29)
Interest paid		
Dividend paid	15.52	133.02
Net cash from / (used in) financing activities		
I. Net Increase in cash and cash equivalents	(13.99)	5.58
II. Cash and cash equivalents at the beginning of period	48.51	6.67
III. Cash and cash equivalents at the end of period	34.52	12.25

For Accuracy Shipping Limited

Vinay Tripathi
Managing Director
DIN:02344536





Limited Review Report-Consolidated Financial Results

**Review Report to
The Board of Directors,
Accuracy Shipping Limited**

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Accuracy Shipping Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as ("the Group")), for the quarter and half year Ended on 30th September, 2021, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles as laid down under Indian Accounting Standard 34-Interim Reporting (the "Ind AS 34") prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on "Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable

The Statement includes the results of the following entities:

- A.R.S. International Private Limited (Wholly Owned Subsidiary Company)

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- Jayant Logistics Private Limited (Subsidiary Company)
- A.R.S. Terminal Private Limited (Subsidiary Company)

Based on our review conducted and procedures performed as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian 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, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion on the Statement is not modified in respect of the above matters.

For and on behalf of

Lahoti & Lahoti

Chartered Accountants

ICAI Firm's registration number: 112076W

CA Vinayak Kothari

Membership No. 174646



Place: Gandhidham

Date: November 13, 2021

Vdn: 21174646 AAAAVG4911

"Akshat House", Plot No. 220, Sector 1-A, Gandhidham (Kutch) 370 201.

Tel. : (O) 226699, 225386 (Dir.) 229247 Fax : 02836-231790

E-mail : arun@lahotiandlahoti.com

Accuracy Shipping Limited
(formerly known as Accuracy Shipping Private Limited)
SURVEY NO : 42, PLOT NO : 11 MEGHPAR BORICHI ANJAR Kachchh GJ 370110
CIN:L52321GJ2008PLC055322
Consolidated Statement of Financial Results for the quarter and half year ended 30th September 2021

Rs in Mn except per share data

Sr. No.	Particulars	3 months ended			Half Year ended		Year Ended
		30-Sep-2021 (Unaudited)	30-Jun-2021 (Unaudited)	30-Sep-2020 (Unaudited)	30-Sep-2021 (Unaudited)	30-Sep-2020 (Unaudited)	31-March-2021 (Audited)
I.	Revenue from Operations	1,897.83	1,606.42	861.30	3,504.25	1,263.22	3,747.32
II.	Other Income	4.34	1.59	0.66	5.93	0.78	9.72
III.	Total Revenue (I+II)	1,902.17	1,608.01	861.96	3,510.18	1,264.00	3,757.04
IV.	Expenses						
a)	Operative Expenses	1,486.46	1,309.34	753.99	2,795.80	1,089.92	3,079.49
	Purchase of Stock in Trade	224.13	129.12	-	353.25	-	135.47
b)	Changes in Inventories Of Finished Goods And Stock-In-Trade	-11.16	-2.59	2.44	-13.75	2.45	-4.28
c)	Employee benefit expenses	22.77	19.29	16.98	42.06	31.08	67.93
d)	Finance Cost	17.17	24.75	34.77	41.92	41.35	55.21
e)	Depreciation & amortisation expenses	30.52	28.64	29.11	59.16	58.22	124.03
f)	Other expenses	25.90	24.04	13.01	49.94	27.21	174.02
	Total Expenses	1,795.79	1,532.59	850.30	3,328.38	1,250.22	3,631.86
V.	Profit before exceptional and extraordinary items and tax (III-IV)	106.38	75.42	11.66	181.80	13.78	125.18
VI.	Exceptional Items	-	-	-	-	-	-
VII.	Profit before extraordinary items and tax (V-VI)	106.38	75.42	11.66	181.80	13.78	125.18
VIII.	Extraordinary Items	-	-	-	-	-	-
IX.	Profit before tax (VII-VIII)	106.38	75.42	11.66	181.80	13.78	125.18
X.	Tax Expenses						
a)	Current year tax	30.88	21.96	3.12	52.84	3.70	36.71
b)	Deferred tax	-6.33	0.67	1.83	-5.66	1.22	-0.05
c)	MAT Credit	-	-	-	-	-	0.07
XI.	Profit/(Loss) for the period from continuing operations (IX-X)	69.17	54.13	10.37	123.30	11.30	88.49
XII.	Profit/(Loss) from discontinuing operations						
XIII.	Tax expenses of discontinuing operations						
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)						
XV.	Net Profit/(Loss) for the period (XI+XIV)	69.17	54.13	10.37	123.30	11.30	88.49
	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss						
	(ii) Income Tax relating to items that will not be reclassified to profit or loss						
	B. (i) Items that will be reclassified to profit or loss						
	(ii) Income Tax relating to items that will be reclassified to profit or loss						
	Total Other Comprehensive Income for the year						
	Total Comprehensive Income for the year	69.17	54.13	10.37	123.30	11.30	88.49
	Profit for the year attributable to:						
	-Owners of the Company	69.18	54.06	10.18	123.24	10.94	87.77
	-Minority Shareholders	-0.01	0.07	0.19	0.06	0.36	0.72
XVI.	Earning per share						
a)	Basic	4.59	3.59	0.68	8.18	0.73	5.83
b)	Diluted	4.59	3.59	0.68	8.18	0.73	5.83
XVII.	Paid up equity share capital	15.06	15.06	15.06	15.06	15.06	15.06
XVIII.	Reserve excluding revaluation reserve as per balance sheet						670.59

NOTES:

- The above financial statement are prepared in accordance with accounting standards as specified in section 133 of the Companies Act, 2013 and relevant rules thereof and in accordance with the regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at November 13, 2021.
- The company is engaged in two business segments i.e. logistics Service Provider and petroleum.
- Figures are regrouped/rearranged, wherever considered necessary.
- Figures for the quarter ended September 30, 2021 are balancing figures between the unaudited figures in respect of the half year ended September 30, 2021 and quarter ended June 30, 2021 and the figures for the quarter ended September 30, 2021 are balancing figures between the unaudited figures in respect of the half year ended September 30, 2020 and quarter ended June 30, 2021.
- There were no investor complaint pending at the beginning of the quarter or lying unresolved at the end of the quarter. During the quarter, the company has not received any investor complaint.

For Accuracy Shipping Limited

Vinay Tripathi
Managing Director
DIN:02344536



Accuracy Shipping Limited
(Formerly known as Accuracy Shipping Private Limited)

CIN: L52321GJ2008PLC055322

Consolidated Balance Sheet as at September 30, 2021
(All amounts are in Indian Rupees in Millions unless otherwise stated)

Particulars	Notes	As at	As at
		Sep 30, 2021	March 31, 2021
ASSETS			
1. Non Current Assets			
(a) Property, Plant and Equipment	3	547.76	550.00
(b) Capital work-in-progress		-	-
(c) Other Intangible Assets	3	4.13	4.02
(d) Financial Assets			
(i) Investments			-
(ii) Loans	4	15.19	14.07
(iii) Other Financial Assets	5	85.64	7.01
(e) Deferred Tax Assets (Net)			
(f) Other Non Current Assets		-	-
Sub-total-Non-current Assets		652.71	575.11
2. Current Assets			
(a) Inventories	6	31.11	12.36
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables	7	1,249.38	1,053.06
(iii) Cash and cash equivalents	8	35.43	52.35
(iv) Loans			
(v) Others		-	-
(c) Current Tax Assets (Net)		-	0.46
(d) Other Current Assets	9	319.84	297.25
Sub-total-Current Assets		1,635.75	1,415.48
TOTAL - ASSETS		2,288.46	1,990.58
EQUITY AND LIABILITIES			
(1) EQUITY			
(a) Equity Share Capital	10	150.56	150.56
(b) Other Equity	11	793.83	670.59
Sub-total-Equity		944.39	821.15
(2) MINORITY INTEREST		3.96	1.53
(3) LIABILITIES			
Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	12	514.97	464.16
(b) Provisions	13	1.48	1.48
(c) Deferred tax liabilities (Net)		13.62	7.96
(d) Other Non Current Liabilities			
Sub-total-Non-current Liabilities		530.07	473.61
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	14	291.43	284.36
(ii) Trade Payables	15	248.06	145.90
(iii) Other Financial Liabilities	16	75.97	153.39
(b) Other Current Liabilities	17	169.90	110.64
(c) Provisions		-	-
(c) Current tax liabilities (Net)		24.68	
Sub-total-Current Liabilities		810.04	694.29
TOTAL - EQUITY AND LIABILITIES		2,288.46	1,990.58

For Accuracy Shipping Limited

Vinay Tripathi
Managing Director
DIN:02344636



Accuracy Shipping Limited
(Formerly known as Accuracy Shipping Private Limited)
Consolidated Cash Flow Statements for the half year ended Sep 30, 2021
(All amounts are in Indian Rupees in Millions unless otherwise stated)

	Half year ended 30-Sep-21	Half year ended 30-Sep-20
A. Cash flows from operating activities		
Profit before tax	181.80	13.78
Non-cash adjustment to reconcile profit before tax to net cash		
Depreciation	59.16	58.22
Tax & other adjustments	-	(1.73)
Interest expense	40.14	39.30
Interest income	(0.51)	(0.54)
MAT Credit	-	-
Profit on Sale of Fixed Assets	(0.03)	-
Operating profit before working capital changes	280.55	109.03
Adjustments for changes in working capital :		
(Increase) / Decrease in trade receivables	(196.32)	69.41
(Increase) / Decrease in inventories	(18.75)	2.45
(Increase) / Decrease in Current Tax (Net)	25.14	
(Increase) / Decrease in Other Current Assets	(22.59)	(148.40)
Increase / (Decrease) In trade payables	102.16	30.56
Increase / (Decrease) In other current liabilities	(18.16)	(142.60)
Increase / (Decrease) In provisions	-	(9.54)
Cash generated from/(used in) operations	152.02	(89.09)
Direct Taxes Paid, net	(52.84)	(3.70)
Net cash from / (used in) operating activities	99.18	(92.81)
B. Cash flows from investing activities		
Purchase of fixed assets (including Capital work in progress)	(60.20)	(27.08)
Proceeds from sale of fixed assets	3.20	-
(Increase) / Decrease In Non Current Financial Assets	(79.74)	(8.96)
(Increase) / Decrease In other non-current assets	-	(0.18)
(Increase) / Decrease In other non-current investments	-	-
Interest received	0.51	0.54
Net cash from / (used in) investing activities	(136.22)	(35.68)
C. Cash flows from financing activities		
Proceeds from issue of share capital (net)	2.37	-
Net increase/(decrease) in borrowings	57.88	172.86
Interest paid	(40.14)	(39.30)
Dividend paid	-	-
Net cash from / (used in) financing activities	20.11	133.56
I. Net Increase in cash and cash equivalents	(16.93)	5.07
II. Cash and cash equivalents at the beginning of period	52.35	8.11
III. Cash and cash equivalents at the end of period	35.43	13.18

For Accuracy Shipping Limited

Vinay Tripathi
Managing Director
DIN:02344536

