

Auditor's Report on Standalone Quarter Ended Financial Results and Year to Date Results of the Company Pursuant to the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LAHOTI & LAHOTI CHARTERED ACCOUNTANTS

#### To

The Board of Directors Accuracy Shipping Limited Survey No : 42, Plot No : 11 Meghpar Borichi Anjar, Kutch - 370110

We have audited the financial results of M/s Accuracy Shipping Limited for the quarter ended 31<sup>st</sup> March, 2025 and for the periods from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 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. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statement, which are the responsibility of the company's management and 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 express an opinion on these financial results based on our audit of such interim financial statement.

We conducted our audit in accordance with the auditing standards generally accepted in India. Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

"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



## CHARTERED ACCOUNTANTS

#### We also:

• Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

• Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We believe that our audit provides a reasonable basis for our opinion.

"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

# LAHOTI & LAHOTI

CHARTERED ACCOUNTANTS



In our opinion and to the best of our information and according to the explanations gives to us these quarter ended financial results as well as the year to date results: i. are presented in accordance with the requirement of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

ii. give a true and fair view of the net profit and other financial information for the quarter ended ended 31<sup>st</sup> March, 2025 as well as the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025.

Our opinion 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

charte, N.112076W CA Vinaval Kothar Partner

Membership number: 174646

Place: Gandhidham Date: May 30, 2025 UDIN: 25174646BMGJQD7941

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

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

Statement of Financial Results for the quarter and year ended 31st March 2025

	Particulars		Quarter ender	Year Ended		
Sr. No.		31-Mar-2025 (Audited)	31-Dec-2024 (Unaudited)	31-Mar-2024 (Audited)	31-March-2025 (Audited)	31-March-2024 (Audited)
	Revenue from Operations	2,330.95	2.532.94	1,718.38	9,417.18	7,050.02
ь. II.	Other Income	2.77	2.34	0.47	10.45	6.24
	Total Revenue (I+II)	2,333.72	2,535.28	1,718.85	9,427.63	7,056.26
IV.	Expenses	Cart Man State Contraction of the	CONTRACTOR OF THE	CONTRACTOR OF		1. St. 1997
	Operative Expenses	1,585.92	1,818.38	1,113.46	6,621.66	4,307.21
ə) b)	Purchase of Stock in Trade	580.55	509.76	365.09	2,147.88	2,068.15
	Changes In Inventories Of Finished Goods And Stock-In-Trade	11.34	52.46	8.87	19.09	141.18
c) d)	Employee benefit expenses	46.08	50.72	43.70	186.16	168.11
	Finance Cost	30.46	32.11	27.86	121.56	112.57
e) ()	Depreciation & amortisation expenses	34.17	29.04	34.58	121.54	129.77
1		36.31	30.37	42.12	142.90	125:80
g)	Other expenses Total Expenses	2,324.84	2,522.84	1,635.68	9,360.79	7,052.78
	Profit before exceptional and extraordinary items and tax (III-IV)	8.88	12.44	83.17	66.84	3.47
V.	Exceptional Items	A STATE OF A STATE		Sector States	The second second	
VI.	Profit before extraordinary items and tax (V-VI)	8.88	12.44	83.17	66.84	3:47
VII.	The second s	and the second second	forest .	STATISTICS STATISTICS	CHICK STOLEN	
VIII.	Extraordinary Items Profit before tax (VII-VIII)	8.88	12.44	83.17	66.84	3.47
IX.			2 - Same - Same	and the second se	Station of the second	
X.	Tax Expenses	2.07	4.20	1.04	22.32	1.04
a)	Current year tax	-0.55	-0.18	-10.84	-0.96	-2.19
b)	Deferred tax		CONTRACTOR OF THE	12 TRUNCTUS	Teacher and a state	No. Company
c)	MAT Credit Profit/(Loss) for the period from continuing operations (IX-X)	7.36	8.42	92.97	45.48	4.62
XI.	Pront/(Loss) for the period from continuing operations (IX-X)		Million and an and a state	Test the second states	the states of the second	
XII.	Profit/(Loss) from discontinuing operations	CONCEPTION OF THE OWNER		CHINESE CONTRACTOR	CONTRACTOR OF STREET	MARCHEN BROKE
XIII.	Tax expenses of discontinuing operations			CHENNING CONTRACTOR		STOR STOR
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	7.36	8,42	92.97	45.48	4.62
xv.	Net Profit/(Loss) for the period (XI+XIV)	1.30	0,42	30.57		or such as the second
	Other Comprehensive Income	A CONTRACTOR		THE REPORT	GARAGE STATES	Constant 1.
	A. (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to items that will not be reclassified to		ALL L	a sealers		
the area of	profit or loss	- through the fact	CHED TO KOL	CONSTRUCTION OF THE	488 Z 188 28	E STRUCTURE STRUCTURE
8:e-c	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	C STRATE AND	Industria de Los	Market Barrier		and the second
	Total Comprehensive Income for the year	7.36	8.42	92.97	45.48	4.62
-		Stille Report	THE REPORT OF	MEN-Shirt-Lafe	The street was	
XVI.	Earning per share	0.05	0.06	0.62	0.30	0.03
a)	Basic	0.05	0.06	0.62	0.30	0.03
b)	Diluted	150.56	150.56	150.56	150.56	150 56
XVII. XVIII.	Paid up equity share capital Reserve excluding revaluation reserve as per balance sheet	EAVELING STORES		Store Stores	1,048.33	1,002.86

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. 1

The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at May 30,

2 2025 and the same have been audited by the auditors of the company

The company is engaged in three business segments I.e. logistics Service Provider, Sale of Petroleum and Petroleum Products and Sale of Motor Vehicles. 3

Figures are regrouped/rearranged, wherever considered necessary. 4

The figures for the quarter ended 31st March, 2025 represents the difference between audited figures for the full financial year and the limited reviewed figures for the nine months for the period ended 31st December, 2024. 5

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

6 has not received any investor complaint.

For, Lahoti & Lahoti charte Chartered Accountant eg. No.: 1120 R.N. 112075V .No.174646 ſ la CA Vipeyak Kothan Partner

Membership No.: 174646

oard of Directors of Vinay Dir algipath Managing Dir Din: 02344536

Place: Gandhidham Date: May 30, 2025

#### ACCURACY SHIPPING LIMITED CIN NO. L52321GJ2008PLC055322 BALANCE SHEET AS AT 31st MARCH, 2025

				(Rs. in millions)
	Particulars	Note No	As at March 31, 2025	As at March 31, 2024
1	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment & Intangible			
	Assets	2		
	(i) Plant, Property & Equipment		610.25	650.91
	(ii) Capital Work-in Progress		44.04	48.87
	(iii) Other Intangible Assets		41.84	40.07
	(b) Financial Assets		8.98	8.98
	(i) Investments	3	0,90	0.20
	(ii) Loans	4	225.77	25.47
	(iii) Other Financial Assets	4	223.11	43.41
	(c) Deferred Tax Assets (Net)			
			886.84	734.23
2	Current assets			
	(a) Inventories	5	155.64	176.26
	(a) Financial assets			
	(i) Trade Receivables	6	1,432.66	1,143.31
	(ii) Cash and Cash Equivalents	7	23.80	26.93
	(iii) Bank balances other than (ii) above	8	126.83	91.37
	(iv) Other Current Financial Assets			
	(b) Other Current Assets	9	506.69	596.12
	(c) Current Tax Assets (Tax)			Status -
	and the second of the second second second		2,245.63	2,033.99
	Total Assets		3,132.47	2,768.21
			A SHOW SHALL AND A	IN THE REAL PROPERTY OF
n.	EQUITY AND LIABILITIES			
	Equity		150.56	150.56
	(a) Equity Share Capital	10	1,048.33	1,002.85
	(b) Other Equity	11	1,048.33	4,004.00
	(c) Money received against share warrants		a manager and a second second second	
			1,198.89	1,153.42
	Liabilities			
1	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	12	216.22	271.56
	(ii) Other Financial Liabilities	13	45.94	51.55
	(b) Provisions	14	10.83	11.11
	(c) Deferred Tax Liabilities (Net)		11.52	12.48
			284.51	346.71
	Current liabilities			
2	(a) Financial liabilities			
		15	1,087.89	821.32
	(i) Borrowings			
	(ii) Trade payables - Total outstanding dues to Micro Enterprise 8		14.21	5.01
		<b>1</b> 6	14.21	
	Small Enterprise - Total outstanding dues of Creditors other		428.45	371.42
	than Micro Enterprise & Small Enterprise	16		
	(III) Other Financial Liabilities	17	5.62	4.40
	(b) Other Current Liabilities	18	90.58	64.91
	(c) Current Tax Liabilities (Tax)		22.32	1.04
			1,649.06	1,268.09
	Total Equity and Liabilities		3,132.47	2,768.21

Significant Accounting Policies Notes forming part of the financial statements As per our report of even date

For, Lahoti & Lahoti Firm Reg. No.: 11207640 155 F.R.N.112076W M.No.174646 Gandhidham ø Poue CA Vinayak Kotha 7 \* 52 Partner Membership No. : 174646

Place: Gandhidham Date: May 30, 2025 UDIN: 251746468MGJQD7941 1 2 to 28



#### ACCURACY SHIPPING LIMITED CIN NO. L52321GJ2008PLC055322 CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

Particulars	2024-202	25	2023-20	Rs in million
A CASH FLOW FROM OPERATING ACTIVITIES	States and and			State of the
Net Profit/(Loss) before tax & exceptional items	66.84		3,47	
- Depreciation	121.54		129.77	
- Warrant Forfieted			83.25	
- (Profit)/Loss on Sale of Fixed Asset		1.5.4.1	03.23	
- (Profit)/Loss on Sale of Investment	432.9 8 43	BARRIE E		
Interest Expense				
- Interest Income	118.81 (8.03)		108.55	
interest income	(8.03)		(5.16)	
Changes in Working Capital:-	2012 St. 1997	An and a start of the	Same Parts	
Adjustment for (Increase) / Decrease in Operating Assets	Read State Line			
- Trade Receivables	(289.34)		(83.11)	
- Inventories	20.62	Low States	141.18	
- Other Non Current Financial Assets	(200.30)		(15.16)	
Other Current Financial Assets				1.1.1
- Current Tax (Net)	Contraction of the		44.61	
Other Current Assets	89.42	加速的资源	(77.10)	
	03.42		(//.10]	
Adjustment for increase / (Decrease) in Operating Liabilities				
Other Non Current Financial Liabilities	(5.62)		(4.40)	
Other Current Financial Liabilities	1.21	STORE STORE	0.97	
- Other Current Llabilities	25.67		(71.85)	
- Provisions	(0.28)	Contraction of the	3.57	
- Current Tax (Net)	21.28	CONTRACTOR OF	1.04	
- Trade Payables	66.23		(21.18)	
Cash generated from Operations		28.04		238.44
Direct taxes paid	and the second	The state of the s		10-11 (PERCENTION)
	Part Ind	(22.32)		(1.04
Cash flow before extraordinary items		5.72		237.40
Net cash from Operating Activities (A)		5.72		237.40
CASH FLOW FROM INVESTING ACTIVITIES		CONTRACT OF STREET		
Purchase of Fixed Assets and CWIP		(73.85)		(92.67
Purchase of Investments	STATISTICS AND STREET			
Sale of Fixed Assets	10 20 C 10 C 20			
Sale of Investments		Section 18 Bits	が明白でいまた。	
Investment in Fixed Deposits	2 C	(35.47)		41.86
Adjustment for Increase / Decrease in Long Term Loans &		(35.47)	NUCLEAR NE	#1.00
	States and the	Call Street Street		
Advances		and the second		
Adjustment for Increase / (Decrease) in Investments		1000	Salas Title	
Interest Received	And Sheet 1	8.03		5.16
Net Cash used in Investing Activities (B)		(101.28)		(45.64)
CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds / (Repayment) from / (of) Borrowings (Net)	The second second	211.24	NA STIMULE	3.17
Proceeds / (Repayment) from Issue of Share Warrants			A State of Street of Lots	(83.25
Dividend Paid	in a state of the state		Part and and	
Interest Paid	Solution and	(118,81)		(108.55
Net cash used Financing Activities (C)	建筑性学生 自然	92.43	NE BOULDER	(188.62
Net Increase in cash and cash equivalents (A+B+C)		(3.13)		3.14
Cash and cash equivalents at the beginning of the year		26.93	States -	23.80
Cash and cash equivalents at the end of the year		23.80		26.93
Components of Cash & Cash Equivalents				
Cash on Hand		1.75	Santa Santa	0.90
Balances with banks:	and the second second		A State of State	
a) in current account		22.05		26.03
Total Cash and Bank Equivalents (As per Note 6)	CHARLES AND	23.80	STATE TOWN OF STATE	26.93

Note : The above Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow" issued by the Central Government under Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (Companies Indian Accounting Standard Rules, 2015)

1

Significant Accounting Policies and Notes on Financial Statements. Notes forming part of the financial statements

F.R.N.112076W M.No.174646 Gandhidham

yer + 540

ccol

2 to 28

siChartere For, Lahotl & Lahotl Chartered Accountants Firm Reg. No.: 112076W CA Vinayak Kothari

Partner Membership No. : 174646

Place: Gandhidham Date: May 30, 2025

For and on Vinay Dinamath Ti Managing Director Din: 02344536 2 -44 4

### Accuracy Shipping Limited

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

Segment Report for Quarter and year ended 31st March 2025

			Quarter Ended	Year Ended		
r.No	Particulars	31-Mar-2025 (Audited)	31-Dec-2024 (Unaudited)	31-Mar-2024 (Audited)	31-Mar-2025 (Audited)	31-Mar-2024 (Audited)
Seller.	Segment Value of Sales and Services (Revenue)	and the second second second		1310.14	7077.64	4,719.21
	Logistics Services	1,702.00	1,924.04	425.96	2038.98	2,047.69
	Sale of Commerical Vehicle	565.83	529.13	188.50	689.86	698.26
	Sale of Petrol & Petroleum Products	167.83	172.77	0.47	10.45	6.24
1	Others	2.77	1.87	1,925.07	9,816.93	7,471:40
	Net Value of Sales & Services	2,438.42	2,627.81	206.21	389.30	415.14
	Less: Inter Segment Transfers	104.69	93.00	1,718.85	9,427.63	7056.26
	Revenue from Operations	2,333.73	2,534.81	1,/18:03	Spicific -	
	Segment Results (EBITDA)		53.74	145.07	231.61	219.01
	Logistics Services	53.06	7.57	0.95	38.07	22.92
	Sale of Commerical Vehicle	10.80	and the second se	0.35	40.26	4,75
2	Sale of Petrol & Petroleum Products	9.69	12.26	0.47	When a survey of the second	1940 (
	Others			Contraction of the local division of the loc		A LE ADDING THE REAL OF
	Total Segment Profit before Interest, Tax, Exceptional Item and Depreciation, Amortisation and Depletion	73.55	73.57	145.49	309.94	246.69
-	Segment Results (EBIT)		31.79	119.48	141.54	124.21
	Logistics Services	26.72	and the second se	(6.90)	10.29	(8.01)
	Sale of Commerical Vehicle	3.90	1.33	(1.55)	36.57	(0.16)
3	Sale of Petrol & Petroleum Products	8.76	11.40	(1.35)		
ೆಂ	Other	C. Denter State State		Construction of the second second	Contractor And Contractor	
	Total Segment Profit before Interest and Tax and			111.03	188.39	116.04
	Exceptional item	39.38	44.52	27.86	121.56	112.5
	(I) Finance cost	30.50	32.08	27.00	Constant of the second	Constant Provide Inc.
	(ii) Interest Income	States and States			Contemport States	States and the state
-	(W) interest internet	Contraction in the little	12.44	83.17	66.84	3.47
	Profit Before Tax	8.88	4.20	1.04	22.32	1.04
	(i) Current Tax	2.07		1.0.0.1	(0.96)	(2.19
n	(ii) Deferred Tax	(0.55)		92.97	45.48	4.6
- and the second	Profit After Tax	7.36	0.44			
	Segment Assets	1 200 45	2,338.45	1939.51	2300.46	
	Logistics Services	2,300.46			740.37	
	Sale of Commerical Vehicle	A DESCRIPTION OF THE OWNER OWNE		and the second se	88.12	68.1
4	Sale of Petrol & Petroleum Products	88.12	03.22		Conservation of the server	South Street
	Others		3166.9	2768.21	3128.95	2768.2
	Total Segment Assets	3128.9	310013		CONTRACTOR OF	
	Segment Liabilities		1,137.54	760.35	1091.33	
	Logistics Services	1,091.33		and all the second s		
	Sale of Commerical Vehicle	762.21			of Advancement of the International Contraction of the International Contractional Contractionan Contractione	56.8
5	Sale of Petrol & Petroleum Products	53.47	45.03		The second s	- 1 × 1
	Others		1,955.5	1,614.80	1,907.01	1,614.8
	Total Segment Liabilities	1,907.0	1,955.5		HAR STORE STORE	HILL BE STREET





e chare data



Auditor's Report On Consolidated Quarter Ended and Yearly Financial Results of the company Pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LAHOTI & LAHOTI CHARTERED ACCOUNTANTS

#### To

The Board Of Directors of Accuracy Shipping Limited Survey No : 42, Plot No : 11 Meghpar Borichi Anjar, Kutch - 370110

We have audited the accompanying Statement of Consolidated financial results of Accuracy Shipping Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025 ("the Statement"), being submitted by the parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015. These consolidated quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statement, which are the responsibility of the company's management and 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 express an opinion on these financial results based on our audit of such interim financial statement.

We conducted our audit in accordance with the Standard on auditing specified under Section 143(10) of the Companies Act 2013. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material

"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



if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

LAHOTI & LAHOTI CHARTERED ACCOUNTANTS

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

#### We also:

· Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

· Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

· Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

· Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

· Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

> "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



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

CHARTERED ACCOUNTANTS

We believe that the audit evidence obtained by us and the audit evidence obtained by the other auditors in terms of their reports referred to in paragraph 6 below, is sufficient and appropriate to provide a basis for our audit opinion.

5. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statement of subsidiaries referred to in paragraph below, the Statement:

a. includes the results of the following entities:

(i) Jayant Logistics Private Limited (wholly owned subsidiary)

b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and

c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Accounting Standards and other accounting principle generally accepted in India of the consolidated net profit and other financial information of the group for the period from 1<sup>st</sup>April, 2024 to 31<sup>st</sup> March, 2025.

Our opinion on the statement is not modified in respect of the above matters.

Lahoti & Lahoti Chartered Accountants ICAI Firm's registration number: 112076W

CA Vinayak Kotha

Partner Membership number: 174646

Place: Gandhidham Date: May 30, 2025 UDIN: 25174646BMGJQE6124

> "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

Rs in Mn except per share data

CIN:L52321GJ2008PLC055322

Statement of Financial Results for the guarter and year ended 31st March 2025

	Particulars		Quarter ended	Year Ended		
Sr. No.		31-Mar-2025 (Audited)	31-Dec-2024 (Unaudited)	31-Mar-2024 (Audited)	31-March-2025 (Audited)	31-March-2024 (Audited)
	Revenue from Operations	2,365.00	2,542.38	1,713.45	9,460.63	7,083.27
<u>н.</u>	Other Income	2.80	1.87	0.53	10.52	6.33
n. M.	Total Revenue (I+II)	2,367.80	2,544.25	1,713.98	9,471.14	7,089.60
IV.	Expenses	And the second second second	anna an			
a)	Operative Expenses	1,619.35	1,827.65	1,108.56	6,662.50	4,336.95
b)	Purchase of Stock in Trade	580.55	509.76	365.09	2,147.88	2,068.15
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	11.34	52.46	8.87	19.09	- 141.18
d)	Employee benefit expenses	46.08	\$0.75	44.42	186.83	170.58
e)	Finance Cost	30.46	32.11	27.86	121.56	112.57
e) ()	Depreciation & amortisation expenses	34.17	29.05	34.59	121.57	129.80
(C)	Other expenses	36.39	28.15	42.14	143.31	126.12
61	Total Expenses	2,358.35	2,529.93	1,631.54	9,402.74	7,085.35
v.	Profit before exceptional and extraordinary items and tax (iii-IV)	9.45	14.32	82.44	68.41	4.26
VI.	Exceptional Items	STOCKARD CONTRACTOR				
VII.	Profit before extraordinary items and tax (V-VI)	9.45	14.32	82.44	58.41	4.26
VIB.	Extraordinary Items	CARE AND	States and s			
DC.	Profit before tax (VII-VIII)	9.45	14.32	82.44	68.41	4.26
X	Tax Expenses	and the second second	Mar and the second s	1099 x 110 2 10 10	Constant of the second	
a)	Current year tax	2.28	4.79	1.47	22.84	1.47
b)	Deferred tax	-0.55	-0.17	-10.85	-0.96	-2.19
c)	MAT Credit					•0
XI.	Profit/(Loss) for the period from continuing operations (IX-X)	7.72	9.71	91.81	46.52	4.97
XII.	Profit/(Loss) from discontinuing operations					A CONTRACT OF
XIII.	Tax expenses of discontinuing operations			and a start of the	NIND NO.	
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)		「第四年の日本に			
xv.	Net Profit/(Loss) for the period (XI+XIV)	7.72	9.71	91.81	46.52	4.97
N. Carlos	Other Comprehensive Income	Other Barrier	·····································	Read and the second		
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	A. (i) items that will not be reclassified to profit or loss	Department of the second		content of the second second second		
	(ii) income Tax relating to items that will not be reclassified to profit or loss				angen an	
	B. (i) items that will be reclassified to profit or loss	No. Shere a shere a		ALL STREET IS ADDREET	Long and the second s	
	(iii) income Tax relating to items that will be reclassified to profit or loss					
	Total Other Comprehensive Income for the year	EV	No. of the second s			
	Total Comprehensive Income for the year	7,72	9.71	91.81	46.52	4.97
and the second s	Profit for the year attributable to:		alled a state of the second			
	-Owners of the Company	7.72	9.71	91.81	46.52	4.97
	-Minority Shareholders					· · · · · · · · · · · · · · · · · · ·
XVL	Earning per share	Non-		CHIEF CARS NO.	All and a second second	
a)	Basic	0.05	0.06	0.61	0.31	0.03
b)	Diluted	0.05	0.06	0.51	0.31	and the second design of the s
XVII.	Paid up equity share capital	150.60	150.60	150.60	150.60	150.60
XVIII.	Reserve excluding revaluation reserve as per balance sheet		Operation.		1,057.33	1,010.81

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 35 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 May 30, 2025 and the same have been find the same have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at May 30, 2025 and the same have been find the same back for the same back of the same have been for the same back of the same back of Directors at their respective meetings held at May 30, 2025 and the same have been find the same back of Directors at their respective meetings held at May 30, 2025 and the same have been find the same back of Directors at their respective meetings held at May 30, 2025 and the same back of the s 1 2

3

4

The above results have been reviewed by the solution control control of the quarter of the company. The company is engaged in three business segments i.e. logistics Service Provider, Sale of Petroleum and Petroleum Products and Sale of Motor Vehicles. Figures are regrouped/rearranged, wherever considered necessary. The figures for the quarter ended 31st March, 2025 represents the difference between audited figures for the full financial year and the limited reviewed figures for the nine months for the period ended 31st December, 2024. 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 5 6 Investor complaint,

chartere For, Lahoti & Lahoti Chartered Acco : 11 Firm Ber CCOUN 00.174646 CA VINAYO 5300 Partner 7\* Membership No. : 17464

Place: Gandhidham Date: May 30, 2025



Place: Gan Date: May 30, 2025

#### ACCURACY SHIPPING LIMITED CIN NO. L52321GJ2008PLC055322 CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2025

(' in millions)

				( in millions		
C.C.W.	Particulars	Note No.	As at March 31, 2025	As at March 31, 2024		
I A	SSETS					
1 N	on-current assets					
(ə	) Property, Plant and Equipment & Intangible	2				
A	ssets		610.54	651.23		
	(i) Plant, Property & Equipment					
	(II) Capital Work-in Progress		44.78	51.81		
The state	(iii) Other Intangible Assets			ingention and the second		
((	c) Financial Assets		Billion and a state	and the second		
1.34 +	(i) Investments	3		75 47		
	(ii) Loans (iii) Other Financial Assets	4	225.78	25.47		
	d) Deferred Tax Assets (Net)					
	d) Deferred Tax Assets (Hely		881.11	728.51		
				176.26		
	Current assets	5	155.64	110.20		
	a) Inventories (b) Financial assets			1,154.49		
	(i) Trade Receivables	6	1,454.62	27.06		
	(ii) Cash and Cash Equivalents	7	23.81	92.24		
	(iii) Bank balances other than (ii) above	8	127.77			
	(iv) Other Current Financial Assets		508.08	604.53		
The set	(c) Other Current Assets	9	Supervise	Completion of the state of the		
	(d) Current Tax Assets (Tax)		and the second second second second	2.054.58		
			2,269.93	STREET, STREET		
	Total Assets		3,151.04	2,783.10		
н.	EQUITY AND LIABILITIES					
			A STREET STREET STREET	150.56		
	Equity (a) Equity Share Capital	10	150.56	1,010.81		
	(b) Other Equity	11	1,057.33			
	(c) Money received against share warrants			1,161.37		
			1,207.89	ALA VALUE		
an a	Minority Interest					
	Minority interest					
	Liabilities					
1	Non-current liabilities					
	(a) Financial liabilities	12	216.22	271.56		
	(I) Borrowings	13	45.94	51.55		
	(ii) Other Financial Liabilities	14	10.83	12,49		
	(b) Provisions (c) Deferred Tax Liabilities (Net)		11.53	Studies and states and states and		
	(c) Deterred Tax Cabinities (very		284.51	346.71		
2	Current liabilities					
	(a) Financial liabilities		1,087.89	821.32		
	(i) Borrowings	15				
	and T-a de anumbles			5.01		
	- Total outstanding dues to Micro Enterprise	<sup>84</sup> 16	14.21	3.0		
				376.94		
	- Total outstanding dues of Creditors other un	16	436.91			
	Micro Enterprise & Small Enterprise	17	5.62	4.40		
	(iii) Other Financial Liabilities	18	91.16	65.85		
	(h) Other Current Liabilities	10	22.84	1.4		
	(c) Current Tax Liabilities (Tax)			1,275.0		
			1,658.63			
			3,151.04	2,783.1		
	Total Equity and Liabilities			Charles and the second		

1 2 10 27

Significant Accounting Policies Notes forming part of the financial statements As per our report of even date Note: Previous Year Figures have been regrouped or reclassified wherever necessary Board of Directors of nd op benag di For, Lahoti & Lahoti charte Chartered Account Firm Reg. No.: inanoth Trip Dina Vina CA Vinavak Ko Managh Din: 02344536 Partner 114640 Membership No. : Place: Gandhidham Date: May 30, 2025 Place: Gandhidham Date: May 30, 2025 UDIN: 251746468MGJQE6124

#### ACCURACY SHIPPING LIMITED CIN NO. L52321GJ2008PLC055322 CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

		2024-202	Carl State State	2023-202	In millions)
r. r. h.	Particulars	2024-202	A DESCRIPTION OF THE OWNER	2025-202	A Desident
A CASH FLO	W FROM OPERATING ACTIVITIES	Contraction of the	in an a star		
	/(Loss) before tax & exceptional items	68.41	200 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100 - 100	4.26	
- Depres		121.57		129.80	
THE REPORT OF THE REPORT OF	nt Forfieted			83.25	
CON 1000000000000000000000000000000000000	st Expense	118.81		108.55	
COLUMN DESIGNATION	stincome	(8.10)	and the second second	(5.23)	
- Interes		and the second second	State of the second	(0.00)	
Contraction of the second second	on Sale of Asset	All and a state of the state		1.00 · 10 / 10 / 10 / 10 / 10 / 10 / 10 /	
- Pront	UN Sale of Asset		a State State		
Changes	in Working Capital:-				
Adjus	tment for (increase) / Decrease In Operating Assets	a substant	E. CONTRACT		
	Trade Receivables	(300.13)		(86.31)	
-1	nventories	20.62	Alexandream and	141.18	
	Other Non Current Financial Assets	(200.31)		(18.10)	
	Other Current Financial Assets	Service and the service of the		41.81	
-0	Current Tax (Net)		and the second second	44.57	
	Other Current Assets	96,45		(78.30)	
N. W. C. W. C.					
Adius	tment for Increase / (Decrease) in Operating Liabilities		Real Martines	No. of the second second	
	Other Current & Non Current Financial Liabilities	(4.40)		(3.43)	
	Other Current Liabilities	25.27	and the second sec	(71.42)	
and the second sec	Provisions	(0.27)	or the second second	3.58	
	Current Tax (Net)	21.37		1.47	
	Trade Payables	69.18	AND STREET, NO.	(14.99)	
			Cardina and		1011115
			28.44		280.67
Cash gene	erated from Operations	Mineral Contraction	(22.84)	a water of	(1.4
	ixes paid	and the second s	5.60		279.20
	before extraordinary items	Carrie College College	5.60		279.20
Net cash	from Operating Activities (A)		3,50		
		A A A A A A A A A A A A A A A A A A A		Service and the service of the servi	
	W FROM INVESTING ACTIVITIES	A CARLES AND	(73.85)	CONSTRUCTION OF	(92.6
Purchase	of Fixed Assets and CWIP		(13.00)	A Manufacture and	
Sale of Fi	ked Assets		105 501	And a state of the second	
Investme	nt in Fixed Deposits		(35.53) 8.10	AN A	5.2
Interest P	teceived		8.10	at the second second	
	Cardina and the second states of the second states of the second states of the	English and the			
and Cash	used in Investing Activities (B)	A CONTRACTOR OF A	(101.27)	Carlos and the	(87.4
150 PS62511251.520	uscu in interent franciscus	NOT TRADE A			
C CASH FLC	OW FROM FINANCING ACTIVITIES		211.25		3.1
Proceeds	/ (Repayment) from / (of) Borrowings (Net)				
Proceeds	/ (Repayment) from Issue of Share Capital			And and a state of the	(83.7
Proceeds	/ (Repayment) from Issue of Share Warrants	「「「ないの時間」」「「	ASSOCIATION IN		
Dividend			(118.81)	- Kasarana an	(108.5
Interest i		State of the second state	(118.81) 92.44	Calman Ad	(188.6
	used Financing Activities (C)	Contraction of the second second	32.44	Self. Self.	1000
	ease in cash and cash equivalents (A+B+C)		(3.23)	Series and the	3.1
Net incre	ease in cash and cash equivalents (entropy)	Designed and	27.04	Star MERINE	23.5
Cash and	cash equivalents at the beginning of the year		23.81		27.0
Cash and	cash equivalents at the end of the year		1. C.		
Sales and			No. States	Elso Contractor de	
	ents of Cash & Cash Equivalents		1.75	S. S. Dignation	0.
Cash on			and the second second		
	with banks:	in the second	22.05	and the second second	26.
a) In curr	rent account	and the second second second	23.81	Succession in the second	27.0
Total Ca	sh and Bank Equivalents (As per Note 6)			n7 "Statement	and the second

Note : The abave Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow" issued by the Central Government under Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (Companies Indian Accounting Standard Rules, 2015)

Significant Accounting Policies and Notes on Financial Statements. Notes forming part of the financial statements 1

2 to 27

The Notes referred to above form an Integral part of this statement As per our attached report of even date

with arte For, Lahoti & Lahoti Chartered Accou Firm Reg. No CA Vinayak Partner 194646 Membership No.

Place: Gandhidham Date: May 30, 2025

ard of Directors of Man Din: 02344530

(0)

# Accuracy Shipping Limited SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

### CIN:L52321GJ2008PLC055322

Report for Quarter and year ended 31st March 2025

			Quarter Ended	Rs in Mn except per share data Year Ended		
r.No	Particulars	31-Mar-2025 (unaudited)	31-Dec-2024 (Unaudited)	31-Mar-2024 (Audited)	31-Mar-2025 (unaudited)	31-Mar-2024 (Audited)
	Segment Value of Sales and Services (Revenue)		1,932.20	1,305.21	7121.08	4752,47
	Logistics Services	1,736.04	529.13	425.96	2038.98	2047.69
	Sale of Commerical Vehicle	565.83	172.77	188.50	689.86	698.2
	Sale of Petrol & Petroleum Products	167.83	1.87	0.53	10.52	6.3
1	Others	2.80	2,635.97	1,920.20	9,860.44	7,504.7
	Net Value of Sales & Services	2,472.49	91.72	206.21	389.30	415.1
	Less: Inter Segment Transfers	104.69	2,544.24	1,713.98	9,471.14	7089.6
	Revenue from Operations	2,367.80	2,344.24	4/120.00	and the second	
	Segment Results (EBITDA)		55.62	144.35	233.20	219.8
	Logistics Services	53.63	7.57	0.95	38.07	22.9
	Sale of Commerical Vehicle	10.80	12.26	-0.41	40.26	3.8
2	Sale of Petrol & Petroleum Products	9.69	12.20		CHINE CONTRACT	
					Consultant States and	No. Contraction
	Total Segment Profit before Interest, Tax, Exceptional Item and Depreciation, Amortisation and Depletion	74.12	75.45	144.90	311.53	246.0
	Segment Results (EBIT)			106.44	143.11	112.0
	Logistics Services	27.29	33.67	the second s	10.29	(8.0
	Sale of Commerical Vehicle	3.90	1.33	(6.90)	36.57	12.
	Sale of Petrol & Petroleum Products	8.76	11.40	10.76	50.54	Constant and the second
3			and the second			Contraction of the
	Others Total Segment Profit before Interest and Tax and	Market State		110.32	189.97	116.
		39.95	46.40	27.86	121.56	112
Sint 3	Exceptional item (i) Finance cost	30.50	32.08	27.00		In the Course Double
	(i) Finance cost (ii) Interest Income					
	(ii) Interest income			82.45	68.41	4.
<u></u>	a marking Tay	9.45	and the second design of the	1.47	22.84	1
<u>.</u> 6.	Profit Before Tax	2.28				CONTRACTOR OF THE OWNER WATER OF THE OWNER OF T
	(i) Current Tax	(0.55		91.83	A REAL PROPERTY AND A REAL	A REAL PROPERTY A
	(ii) Deferred Tax Profit After Tax	7.72	9.71	52.05		
	Segment Assets	Read and	2088.42	1,954.39	2074.5	
	Logistics Services	2,074.51	the second se	the second s	601.9	the state of the s
	Sale of Commerical Vehicle	601.97		and the second s	And in case of the second s	2 68
4	Sale of Petrol & Petroleum Products	60.02	00.0	and the second second		
	Others		0 2765.2	2783.10	2736.5	0 278
	Total Segment Assets	2736.5	0 2705.2			
	Segment Liabilities		1081.6	5 767.2		The second
1	Logistics Services	1,034.9			0 477.7	STATE COLORED FOR THE OWNER OF THE OWNER OWNER OF THE OWNER OWNE
	Sale of Commerical Vehicle	477.79		-		4 5
5	Sale of Petrol & Petroleum Products	10.1				
	Others		5 1,545.0	8 1,621.7	3 1,522.8	5 1,62
	Total Segment Liabilities	1,522.8			Section States	



