



Accuracy Shipping Limited

Investor Presentation – June 2025



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Accuracy Shipping Limited End to End Logistics Solution Provider

405+

Operational Trucks

1,80,000+

Sq. Ft Warehouse Under
Management

14

Branch Office Across
India

72

Agency agreement
across the Globe

475+ & 430+

Employees & Trained
Drivers

1,02,789

Containers handled in
FY25



Company Timeline



2008-10

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



2016

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



2019-2020

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

2011-15

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



2017-2018

Mature as a 3PL logistics company with strong tailwinds in the Marble and Ceramic segment along with expanding our horizons to newer segments/industry



2021-22

New business verticals added, Essar Petrol Pump in Nov 2020 & Ashok Leyland Dealership in Jan 2022
New tie-ups, with large domestic companies in India & abroad to provide full end-to-end logistics services.

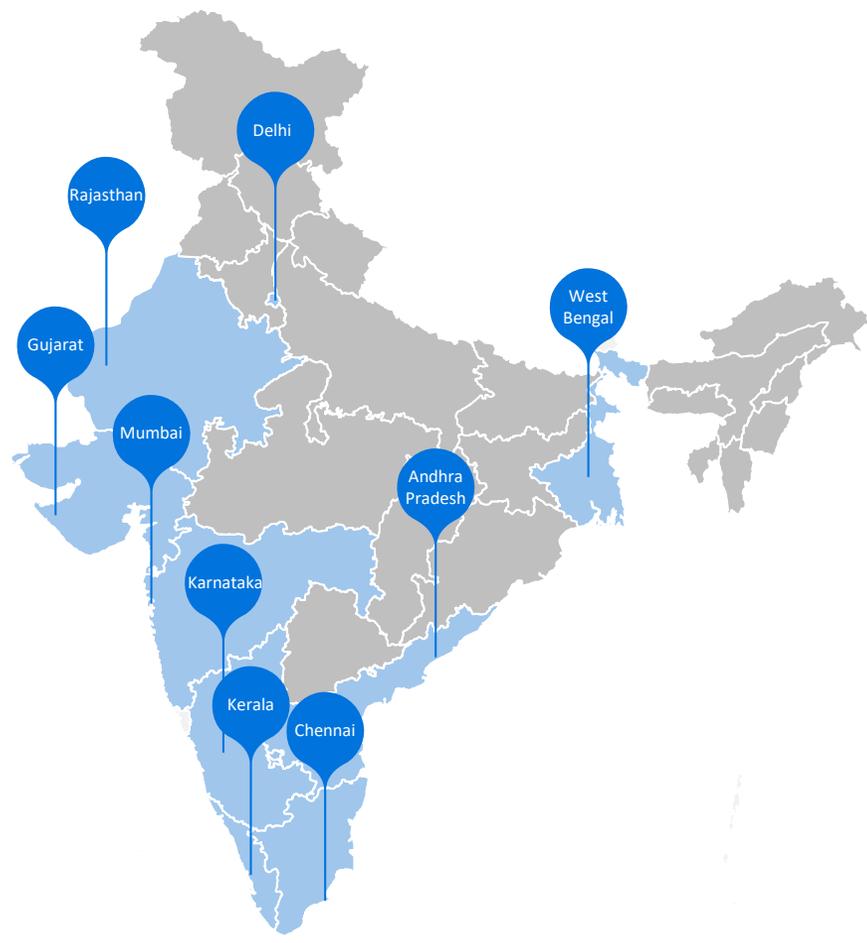


Presence across the Value Chain

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



14 Offices Across India



72 Agency agreement across the Globe





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 351 HCV's & Excl. Tie ups for another 88 vehicles
- 64 Global partners across the world, these are long term relationships built over the last decade



Project Cargo

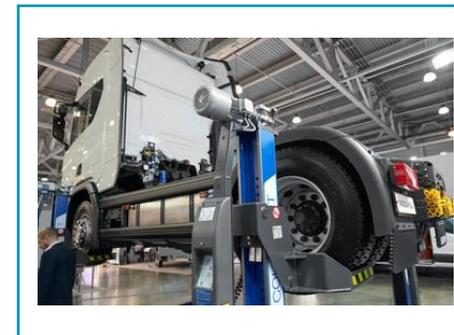
We offer safe, environmentally friendly, tailor-made and cost-effective logistics solutions

- 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



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**

Multiple cargo handling experts

Handling over ~8,566 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

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.

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

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

Pan India Presence for Road Transportation



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

407+ operational trucks for road transport across India

24 hours working team for road transport

Own manufacturing facility for truck trolley

Material Handling Equipment's

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



Experienced Personnel

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



Infrastructure Facilities

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



One Stop Solution

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



Time & Cost Saving

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



Global Reach

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



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

Fueling Station

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

Services Offered

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

Amenities Provided

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

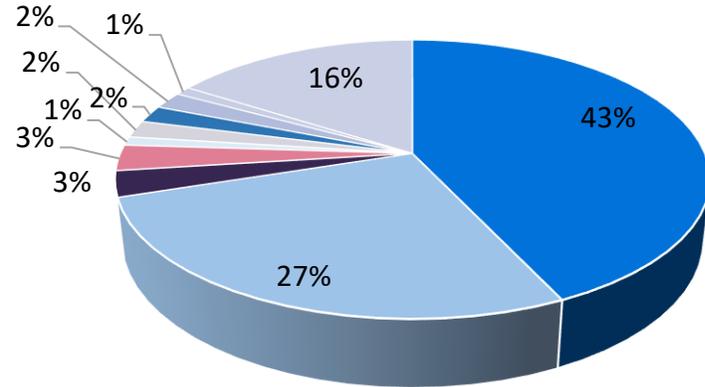


Dealership agreement with **Ashok Leyland** for sale of heavy commercial vehicles and its spare parts across 3 locations in Kachchh District, Gujarat.

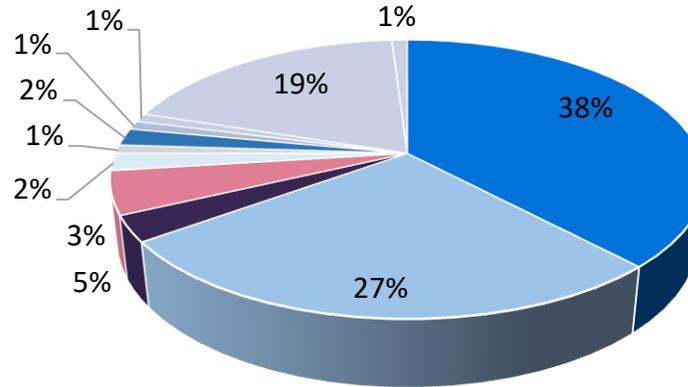
| | | |
|---|---|--|
|  | Sale of HCV's & Spare Parts | Three elite showrooms for sale of HCV's & spare parts as per the needs of fleet owners |
|  | Servicing Workshop | Workshops for servicing of heavy commercial vehicles across all three locations |
|  | Leverage & Strengthen Relations with Fleet Owners | Strengthen our existing relationships further by catering to the needs of fleet owners for new purchase, sale of spare parts and servicing of their fleet. |
|  | Strategically Located | Strategically located at Gandhidham (20 bays), Mundra (15 bays) & Bhuj (6 bays) covering the entry & exit points of the Kachchh District |
|  | Cost Saving & Synergies | Strategic fit to our transportation segment to service our own fleet of ~407 trucks and commercial vehicles thereby leading to cost saving & synergies |

Industry Diversification Strategy

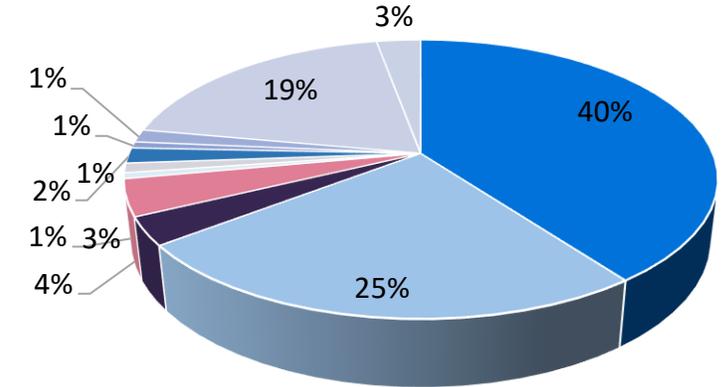
FY23



FY24



FY25



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

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

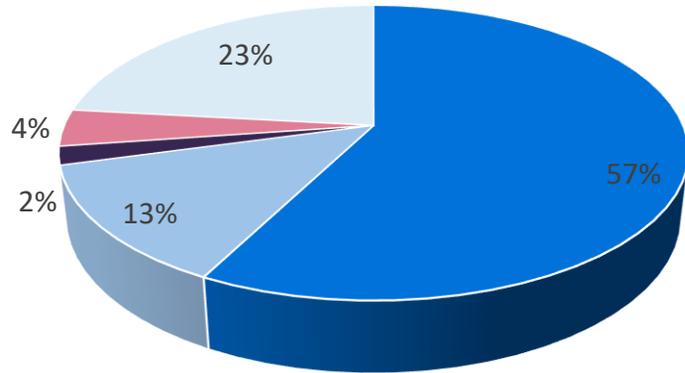
- Marble & Granite
- Paper
- Machinery
- Agri
- Steel
- Ceramic Tiles
- Textile
- Other
- Wood
- Rubber

Improving Industry Diversification

- Contribution from Marble & Granite stood at 43% in FY23 , 38% in FY24 and stands at **40%** for 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 **~35%** of the revenues for FY25
- For FY25, revenue from the rubber sector contributed nearly **19%**, while revenue from the marble sector stood at an impressive **40%**. These positive trends highlight our successful efforts to expand and diversify our operations across different sectors

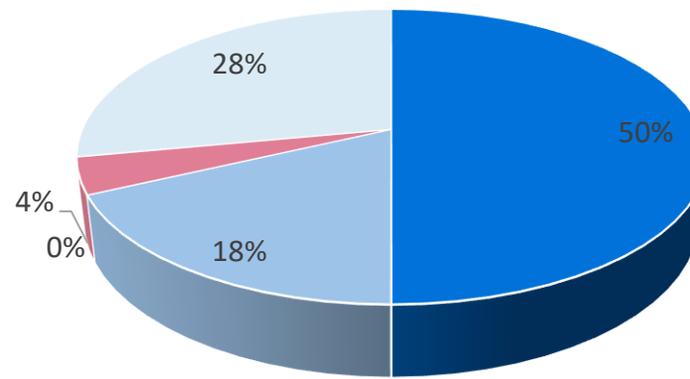
Revenue Diversification Strategy

FY23



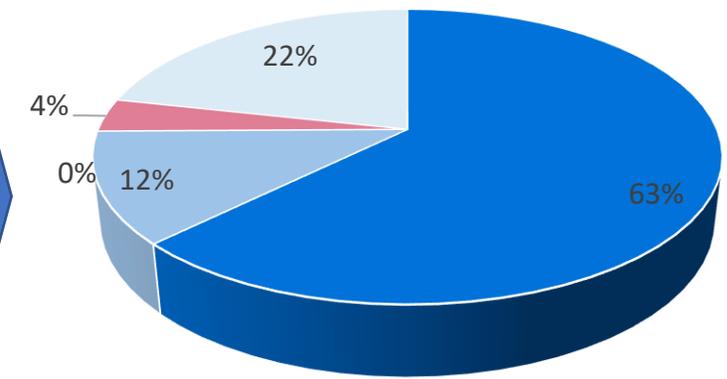
- Clearing & Forwarding
- Transportation/Last Mile
- Others
- Petroleum & Petroleum Products
- Sale of HCMV

FY24



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

FY25



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

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 stood at ~23% in FY23 to ~28% in FY24 to **~22%** in FY25

Marquee Customers



Awards & Accolades



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



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



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



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



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



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



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



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



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



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



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.



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.



Shivani Palan

Company Secretary

Responsible for all legal & compliance activities for Accuracy



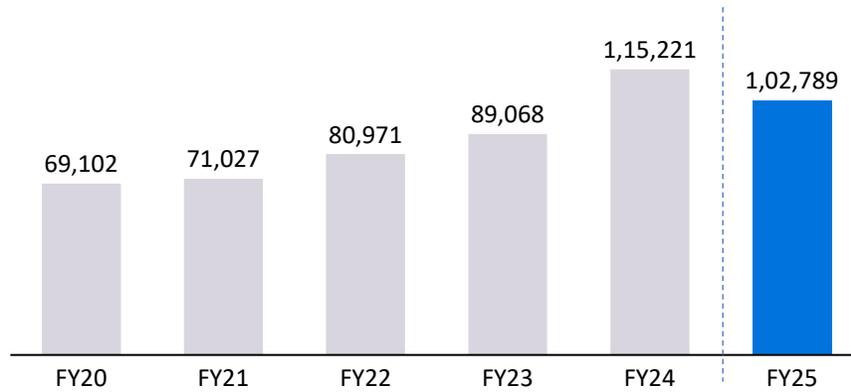
Ashish Lalwani

Chief Financial Officer

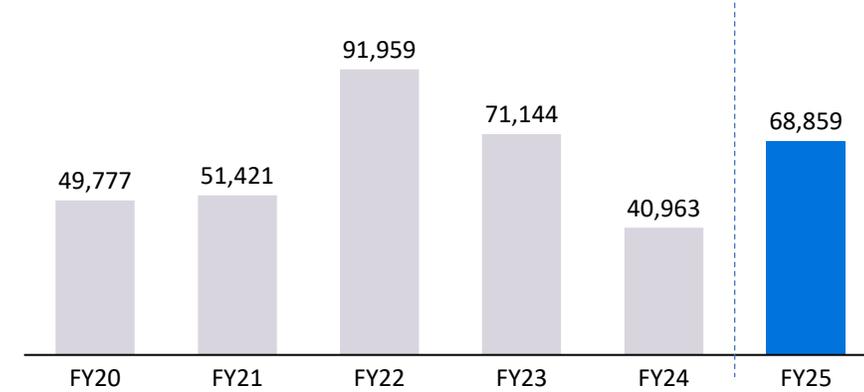
Qualified MBA, LLB and holds diploma in taxation, having a vast experience in Finance & Legal of more than 8 years. Managing strategic functions, finance & operations of the company

Key Operational Highlights

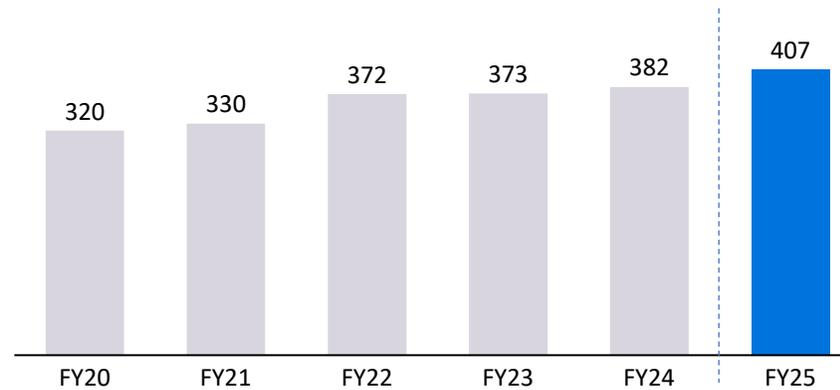
Containers Handled (in. Nos)



Average Realization (INR)



No. of Operational Trucks



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

Joining Hands with Arya Foundation

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

Focused Areas

Education



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

Healthcare



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

Natural Calamities



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

Financials Section





Company has been awarded a tender for the deployment of 10 tanker trucks to Qwik Supply Chain Private Limited, an associate of the Reliance Group, for the transportation of Jio-BP petroleum products.

This contract is expected to generate annual revenues of approximately ₹6 crore over a committed period of three years, ensuring a stable and recurring revenue stream.

Company is currently engaged and has undertaken multiple assignments with prominent multinational clients, including JSW Steel and Adani Wilmar.

Through these strategic engagements, the Company expects to secure the movement of approximately 400 containers per month on an average basis, further strengthening its operational footprint and reinforcing our position as a trusted logistics partner for leading industrial players.

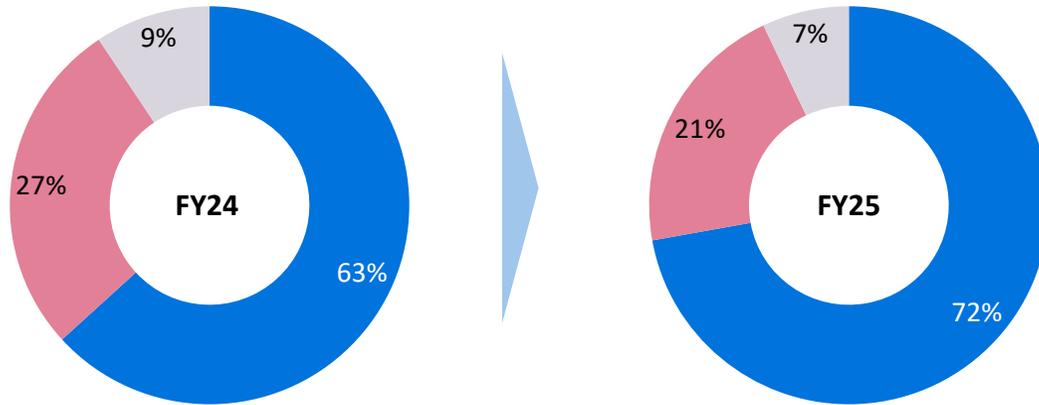
Collaborated with MatchLog Solutions, a pioneer in sustainable logistics and supply chain optimization - to streamline EXIM container flows across India's key trade corridors. This partnership marks a significant move towards operational efficiency by enabling real-time container reuse, reducing unnecessary empty movements, and setting a new standard for how logistics is done in a resource-constrained, cost-sensitive market.

Collaborated with CMA CGM and Navkar Corporation in Morbi and successfully flagged off a fully-laden export block train from ICF Morbi to Mundra Port, a milestone that improved inland logistics connectivity

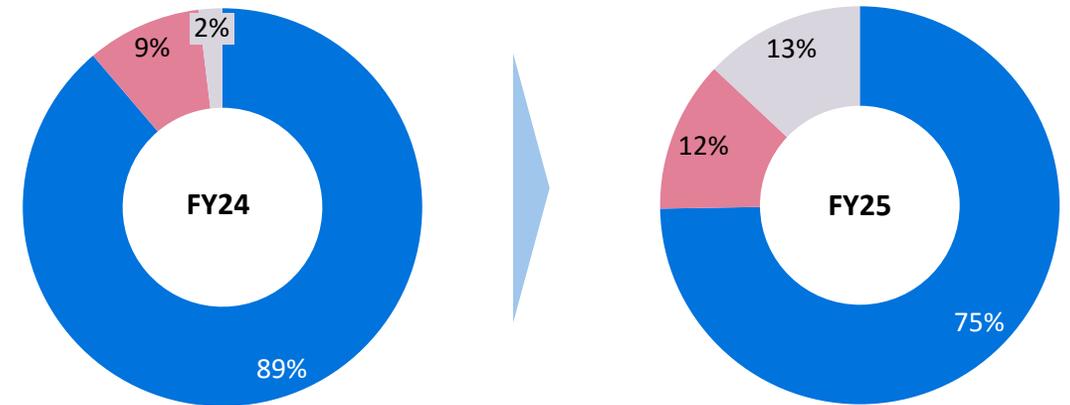
Customer Base has increased to 3,114 in this year compared to 2,334 last year. We grew our customer base by 34% on a yoy basis – Increased share of repeat and long-term contracts, improving revenue visibility and stickiness.

FY25 Segmental Break-up

Segmental Revenue Break up (%)



Segmental EBIDTA Break up (%)

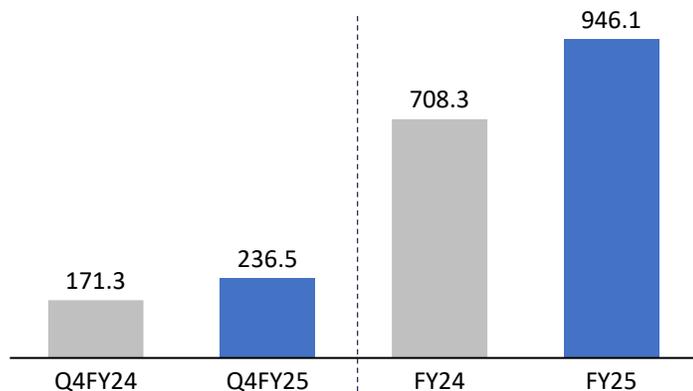


■ Logistics Services ■ Commercial Vehicles ■ Petrol & Petroleum Products

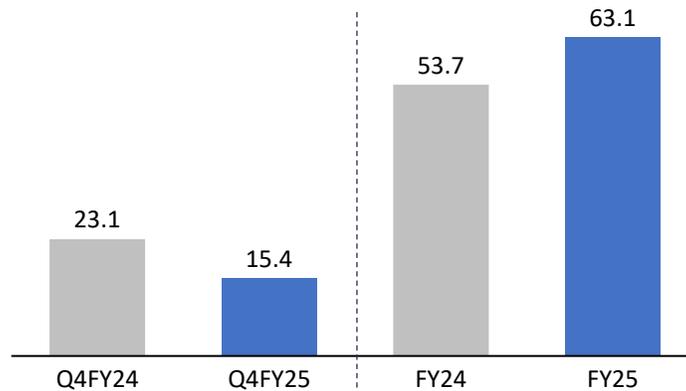
- Revenue for FY25 across Logistics, Commercial vehicles and Petrol & petroleum products stood at 72%, 21% & 7% respectively
- EBITDA from the sale and service of commercial vehicle for the quarter ended March 2025 stood at Rs 23 crs. We are witnessing gradual improvement in margins and anticipate the same to improve further, thereby enhancing the overall EBITDA at the company level

Q4 & FY25 Key Financial Highlights

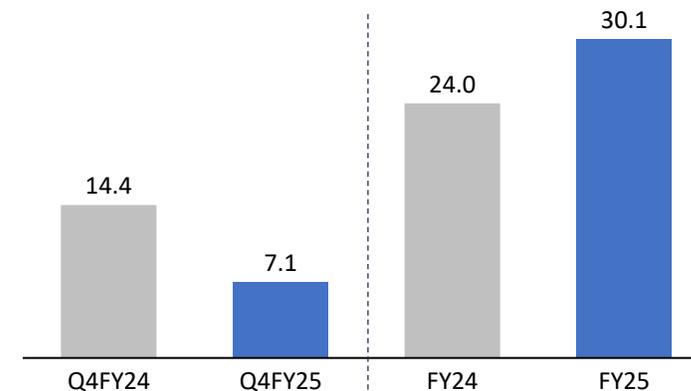
Revenue (Rs. in Crs)



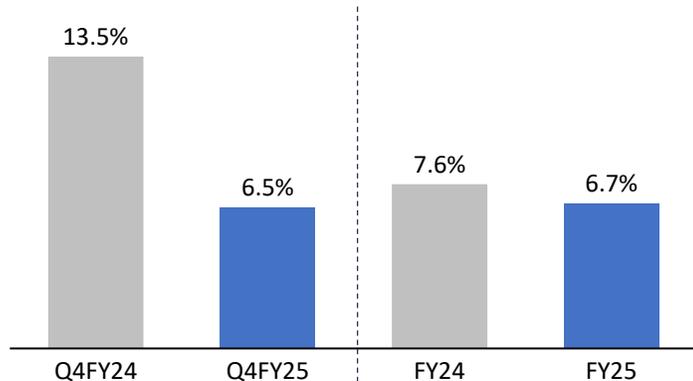
Gross Profit (Rs. in Crs)



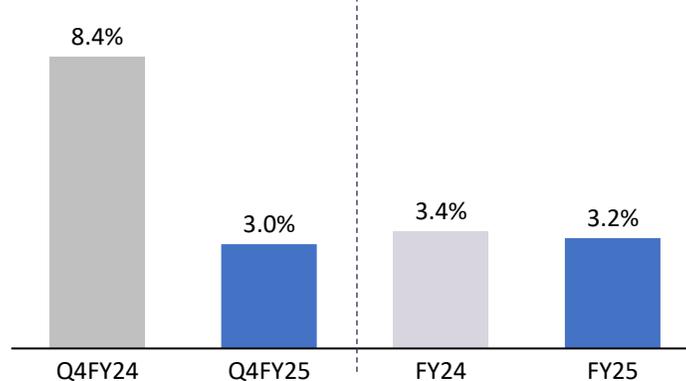
EBIDTA (Rs. in Crs)



Gross Margins Margins (%)



EBIDTA Margins (%)



- Revenue for Q4FY25 stood at ₹236 crore, a significant increase from ₹171 crore in Q4FY24. For the full year FY25, revenue reached ₹946 crore.
- Gross Profit for Q4FY25 was ₹15 crore, while for the full year it stood at ₹63.1 crore. The gross profit margin for Q4FY25 and FY25 stood at 6.5% and 6.7%, respectively.
- EBITDA for Q4FY25 came in at ₹7.1 crore, compared to ₹14.4 crore in the same quarter last year. The EBITDA margin for Q4FY25 was 3.0%.
- For the full year, EBITDA stood at ₹30 crore, with a margin of 3.2%. On the profitability front, the company reported a Profit After Tax (PAT) of ₹0.80 crore for Q4FY25, while the full-year PAT stood at ₹4.7 crore.

Q4 & FY25 Profit & Loss Statement

| Particulars (Rs. in Crs) | Q4FY25 | Q4FY24 | Y-o-Y | FY25 | FY24 | Y-o-Y |
|--|--------------|--------------|---------------|--------------|--------------|--------------|
| Revenue from Operations | 236.5 | 171.3 | 38.0% | 946.1 | 708.3 | 33.6% |
| Operative Expenses | 161.9 | 110.9 | | 666.2 | 433.7 | |
| Purchase of Stock in Trade | 58.1 | 36.5 | | 214.8 | 206.8 | |
| Changes in Inventories of Finished Goods, Work-in-Progress | 1.1 | 0.9 | | 1.9 | 14.1 | |
| Gross Profit | 15.4 | 23.1 | -33.4% | 63.1 | 53.7 | 17.5% |
| Gross Profit Margin (%) | 6.5% | 13.5% | | 6.7% | 7.6% | |
| Employee Cost | 4.6 | 4.4 | | 18.7 | 17.1 | |
| Other Expenses | 3.6 | 4.2 | | 14.3 | 12.6 | |
| EBITDA | 7.1 | 14.4 | -50.6% | 30.1 | 24.0 | 25.3% |
| EBITDA Margin (%) | 3.0% | 8.4% | | 3.2% | 3.4% | |
| Depreciation | 3.4 | 3.5 | | 12.2 | 13.0 | |
| Other Income | 0.3 | 0.1 | | 1.1 | 0.6 | |
| EBIT | 4.0 | 11.0 | -63.8% | 19.0 | 11.7 | 62.6% |
| Finance Cost | 3.0 | 2.8 | | 12.2 | 11.3 | |
| Profit before Tax | 0.9 | 8.2 | -88.5% | 6.8 | 0.4 | - |
| Tax | 0.2 | -0.9 | | 2.2 | -0.1 | |
| Profit After Tax | 0.8 | 9.2 | -91.6% | 4.7 | 0.5 | - |
| Profit After Tax Margin | 0.3% | 5.4% | | 0.5% | 0.1% | |
| EPS | 0.05 | 0.61 | | 0.31 | -0.58 | |

Consolidated Balance Sheet

| Assets (Rs. in Crs) | Mar-25 | Mar-24 |
|---|--------------|--------------|
| Non-Current Assets | | |
| Property, plant and equipment | 61.1 | 65.1 |
| Intangible assets | 4.5 | 4.9 |
| Capital work-in-progress | 0.0 | 0.0 |
| Financial Assets | | |
| i. Loans | 0.0 | 0.0 |
| ii. Other Financial Assets | 22.6 | 2.8 |
| Total Non Current Assets | 88.1 | 72.9 |
| Current Assets | | |
| Inventories | 15.6 | 17.6 |
| Financial Assets | | |
| i. Trade receivables | 145.5 | 115.4 |
| ii. Cash and cash equivalent | 2.4 | 2.7 |
| iii. Bank Balance Other than (ii) above | 12.8 | 9.2 |
| Current Tax Assets (Net) | | 0.0 |
| Other current assets | 50.8 | 60.5 |
| Total Current Assets | 227.0 | 205.5 |
| Total Assets | 315.1 | 278.3 |

| Equity & Liabilities (Rs. in Crs) | Mar-25 | Mar-24 |
|---------------------------------------|--------------|--------------|
| Equity | | |
| Equity share capital | 15.1 | 15.1 |
| Other equity | 105.7 | 101.1 |
| Total Equity | 116.1 | 116.1 |
| Non-Current Liabilities | | |
| Financial Liabilities | | |
| i. Borrowings | 21.6 | 27.2 |
| ii. Other financial liabilities | 4.6 | 5.2 |
| Provisions | 1.1 | 1.1 |
| Deferred tax liabilities (net) | 1.2 | 1.2 |
| Total Non-Current Liabilities | 28.5 | 34.7 |
| Current Liabilities | | |
| Financial Liabilities | | |
| i. Borrowings | 108.8 | 82.1 |
| ii. Trade payables | 45.1 | 38.2 |
| iii. Other financial liabilities | 0.6 | 0.4 |
| Other current liabilities | 9.1 | 6.6 |
| Current tax liabilities (net) | 2.3 | 0.1 |
| Total Current Liabilities | 165.9 | 127.5 |
| Total Liabilities | 194.3 | 162.2 |
| Total Equity & Liabilities | 315.1 | 278.3 |

Consolidated Abridged Cash Flow Statement

| Cash Flow Statement (Rs. Crs.) | Mar-25 | Mar-24 |
|---|--------------|--------------|
| Net Profit Before Tax | 0.7 | 0.4 |
| Adjustments for: Non - Cash Items / Other Investment or Financial Items | -27.2 | 31.6 |
| Operating profit before working capital changes | -26.5 | 32.1 |
| Changes in working capital | 29.4 | -4.0 |
| Cash generated from Operations | 2.8 | 28.1 |
| Direct taxes paid (net of refund) | -2.3 | -0.1 |
| Net Cash from Operating Activities | 0.6 | 27.9 |
| Net Cash from Investing Activities | -10.1 | -8.7 |
| Net Cash from Financing Activities | 9.2 | -18.9 |
| Net Decrease in Cash and Cash equivalents | -0.3 | 0.3 |
| Add: Cash & Cash equivalents at the beginning of the period | 2.7 | 2.4 |
| Cash & Cash equivalents at the end of the period | 2.4 | 2.7 |

Commenting on the Q4 & FY25 results Mr. Vinay Tripathi, Managing Director of the company said:

“We are pleased to report that FY25 was a turnaround year for Accuracy Shipping, marked by robust growth across all key metrics. Our revenues grew by 33% year-on-year to ₹946 crore, reflecting the strength of our diversified service offerings and our customer-first approach. Gross profit for the year increased by 17.5%, and EBITDA rose by 30%, underscoring our continued focus on operational efficiency and cost optimization. Despite macroeconomic and geopolitical headwinds, we delivered a profit after tax of ₹4.7 crore.

In Q4FY25, we achieved a 38% year-on-year revenue growth, reaching ₹236 crore. The quarter, however, presented a challenging environment with global trade volatility, a slowdown in capital investments across industries, elevated freight rates, and ongoing geopolitical uncertainties including the Red Sea crisis and emerging US tariff concerns. Despite these external pressures, our team demonstrated resilience and stayed focused on long-term strategic execution.

During the year, we collaborated with CMA CGM and Navkar Corporation in Morbi and successfully flagged off a fully-laden export block train from ICF Morbi to Mundra Port, a milestone that improved inland logistics connectivity. We also partnered with MatchLog Solutions to further our green logistics initiatives, enabling us to optimize container utilization, reduce carbon footprint, and enhance transparency across the supply chain. In addition, we secured a complete rail consignment, showcasing our growing presence in multimodal logistics and our commitment to operational excellence. Our average realizations for FY25 stood at ₹68,859, highlighting the improved value mix and pricing efficiency.

Looking ahead to FY26, we remain cautiously optimistic. While the global macroeconomic environment remains uncertain, we are focused on strengthening our strategic partnerships, enhancing our logistics capabilities, and maintaining our customer-centric approach to ensure consistent, reliable, and sustainable service delivery.

At Accuracy Shipping Limited, we take pride in offering one of the most comprehensive and integrated logistics service portfolios in the industry. Our ability to deliver tailor-made, customer-focused solutions continues to set us apart. We remain firmly committed to providing best-in-class services, driven by innovation, execution excellence, and a long-term vision to create value for all stakeholders. We sincerely thank our clients, partners, and investors for their continued trust and support.”

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

Industry Diversification

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

Pan India Presence with Global Network

- Presence across India with 14 offices and more than 70+ agency agreements across the globe to cater to the growing logistical needs for cross border transactions

Large Marquee Customer base

- More than 3,000 customers across industry giving us revenue sustainability going forward





Thank You

For further information, please contact

| Company: | Investor Relations Advisors: |
|---|--|
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