INDIA

DATA & CO.
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 ended 30th June, 2026 ("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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DATA & CO. FRN 105013W Chartered Accountants

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 Section133 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. ClR/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

DATA & CO. (FRN 105013W**)**
Chartered Accountants

DATA & CO.
FRN 105013W
Chartered Accountants

CA Lokesh Khadaria, Partner
Membership No. 107691

Place: Surat
Date: August 13, 2026
UDIN : 26107691ADAEKA6085

Accuracy Shipping Limited

SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

CIN:L52321GJ2008PLC055322

Statement of Financial Results for the Quarter ended 30th June 2026

Rs in Mn except per share data

Sr. No.	Particulars	Quarter ended			Year Ended
		30-Jun-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Jun-2025 (Unaudited)	31-March-2026 (Audited)
I.	Revenue from Operations	1,370.70	1,511.35	1,607.23	6,554.00
II.	Other Income	2.85	2.17	7.38	14.78
III.	**Total Revenue (I+II)**	**1,373.55**	**1,513.52**	**1,614.62**	**6,568.78**
IV.	**Expenses**				
a)	Operative Expenses	810.12	892.53	1,009.09	4,162.87
b)	Purchase of Stock in Trade	417.94	447.49	487.14	1,841.45
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	(5.49)	12.43	(22.78)	(53.44)
d)	Employee benefit expenses	44.49	51.58	50.94	201.14
e)	Finance Cost	29.12	32.14	28.52	122.41
f)	Depreciation & amortisation expenses	23.67	26.02	25.25	102.77
g)	Other expenses	46.24	42.24	31.26	154.50
	Total Expenses	**1,366.08**	**1,504.43**	**1,609.41**	**6,531.69**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	**7.46**	**9.10**	**5.21**	**37.09**
VI.	Exceptional Items		-		-
VII.	**Profit before extraordinary items and tax (V-VI)**	**7.46**	**9.10**	**5.21**	**37.09**
VIII.	Extraordinary Items		-	-	-
IX.	**Profit before tax (VII-VIII)**	**7.46**	**9.10**	**5.21**	**37.09**
X.	**Tax Expenses**				
a)	Current year tax	2.50	3.04	1.74	12.39
b)	Deferred tax	(0.64)	(6.69)	(0.21)	(6.94)
c)	MAT Credit	-	-	-	-
XI.	**Profit/(Loss) for the period from continuing operations (IX-X)**	**5.60**	**12.74**	**3.68**	**31.63**
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)**	**5.60**	**12.74**	**3.68**	**31.63**
	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	**5.60**	**12.74**	**3.68**	**31.63**
XVI.	**Earning per share**				
a)	Basic	0.04	0.08	0.02	0.21
b)	Diluted	0.04	0.08	0.02	0.21
XVII.	**Paid up equity share capital**	**150.56**	**150.56**	**150.56**	**150.56**
XVIII.	**Reserve excluding revaluation reserve as per balance sheet**				**1,079.97**

NOTES:

1. 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.
2. The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at August 13, 2026.
3. The company is engaged in three business segments i.e. Logistics Service Provider, Sale of Petroleum and Petroleum Products and Sale of Motor Vehicles.
4. Figures are regrouped/rearranged, wherever considered necessary.
5. There were no investor complaint pending at the beginnig of the quarter or lying unresolved at the end of the quarter.

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

ACCURACY SHIPPING LIMITED

Vinay Tripathi
Managing Director
Din: 02344536

Place: Anjar
Date: August 13, 2026

Accuracy Shipping Limited

SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

CIN:L52321GJ2008PLC055322

Segment Report for Quarter ended 30th June 2026

Rs in Mn except per share data

Sr.No	Particulars	Quarter Ended			Year Ended
		30-Jun-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Jun-2025 (Unaudited)	31-Mar-2026 (Audited)
1	**Segment Value of Sales and Services (Revenue)**				
	Logistics Services	970.69	983.26	1,100.76	4567.15
	Sale of Commerical Vehicle	396.67	504.04	463.77	1843.96
	Sale of Petrol & Petroleum Products	22.44	41.15	123.19	370.33
	Others	2.85	2.17	7.38	14.78
	Net Value of Sales & Services	**1,392.65**	**1,530.62**	**1,695.10**	**6,796.22**
	Less: Inter Segment Transfers	19.10	17.10	80.48	227.43
	Revenue from Operations	**1,373.55**	**1,513.52**	**1,614.62**	**6568.78**
2	**Segment Results (EBITDA)**				
	Logistics Services	53.90	69.56	39.31	212.25
	Sale of Commerical Vehicle	6.26	0.20	8.93	35.91
	Sale of Petrol & Petroleum Products	0.09	(1.31)	10.74	14.11
	Others	-	-	-	
	Total Segment Profit before Interest, Tax, Exceptional item and Depreciation, Amortisation	**60.25**	**68.45**	**58.98**	**262.27**
3	**Segment Results (EBIT)**				
	Logistics Services	37.21	51.25	21.24	139.04
	Sale of Commerical Vehicle	0.22	(6.43)	2.70	10.41
	Sale of Petrol & Petroleum Products	(0.85)	(2.39)	9.78	10.04
	Others	-	-	-	-
	Total Segment Profit before Interest and Tax and Exceptional item	**36.58**	**42.43**	**33.73**	**159.49**
	(i) Finance cost	29.12	33.34	28.52	122.41
	(ii) Interest Income				
	Profit Before Tax	**7.46**	**9.10**	**5.21**	**37.09**
	(i) Current Tax	2.50	3.04	1.74	12.39
	(ii) Deferred Tax	(0.64)	(6.69)	(0.21)	(6.94)
	Profit After Tax	**5.60**	**12.74**	**3.68**	**31.63**
4	**Segment Assets**				
	Logistics Services	2,345.14	2,500.43	2,470.47	2500.43
	Sale of Commerical Vehicle	464.13	570.01	763.37	570.01
	Sale of Petrol & Petroleum Products	67.29	72.29	90.89	72.29
	Others	-	-	-	
	Total Segment Assets	**2876.56**	**3142.73**	**3324.73**	**3142.73**
5	**Segment Liabilities**				
	Logistics Services	1,261.59	1,258.77	1,263.13	1,258.77
	Sale of Commerical Vehicle	378.39	590.35	784.08	590.35
	Sale of Petrol & Petroleum Products	0.45	63.09	46.75	63.09
	Others	-	-	-	-
	Total Segment Liabilities	**1,640.43**	**1,912.20**	**2,093.96**	**1,912.20**

ACCURACY SHIPPING LIMITED

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 Paren") and its subsidiaries (the Parent and its subsidiaries together referred to as ("the Group"), for the quarter Ended on 30th June, 2026 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

DATA & CO. FRN 105013W Chartered Accountants

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The Statement includes the results of the following entities:

(i) Jayant Logistics Private Limited (wholly owned subsidiary)
(ii) A.R.S. Liners (India) Private Limited (partially owned subsidiary)
(iii) A.R.S. Terminals (India) Private Limited (partially owned subsidiary)

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 Section133 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
DATA & CO. (FRN 105013W)
Chartered Accountants

CA Lokesh Khadaria, Partner
Membership No. 107691

DATA & CO. FRN 105013W Chartered Accountants

Place: Surat

Date: August 13, 2026

UDIN: 26107691XWDBYA7117

Accuracy Shipping Limited

SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

CIN:L52321GJ2008PLC055322

Statement of Consolidated Financial Results for the Quarter ended 30th June 2026

Rs in Mn except per share data

Sr. No.	Particulars	Quarter ended			Year Ended
		30-Jun-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Jun-2025 (Unaudited)	31-March-2026 (Audited)
I.	Revenue from Operations	1,408.05	1,608.49	1,616.89	6,705.75
II.	Other Income	2.86	3.25	7.38	15.95
III.	**Total Revenue (I+II)**	**1,410.91**	**1,611.74**	**1,624.27**	**6,721.71**
IV.	**Expenses**				
a)	Operative Expenses	833.24	933.68	1,017.86	4,255.25
b)	Purchase of Stock in Trade	417.94	441.30	487.14	1,835.26
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	(5.49)	12.43	(22.78)	(53.44)
d)	Employee benefit expenses	46.02	58.28	50.94	207.84
e)	Finance Cost	35.24	44.27	28.62	137.30
f)	Depreciation & amortisation expenses	30.38	48.21	25.25	125.53
g)	Other expenses	49.16	53.86	31.41	166.41
	Total Expenses	**1,406.48**	**1,592.02**	**1,618.44**	**6,674.14**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	**4.43**	**19.72**	**5.83**	**47.57**
VI.	Exceptional Items		-		-
VII.	**Profit before extraordinary items and tax (V-VI)**	**4.43**	**19.72**	**5.83**	**47.57**
VIII.	Extraordinary Items		-	-	-
IX.	**Profit before tax (VII-VIII)**	**4.43**	**19.72**	**5.83**	**47.57**
X.	**Tax Expenses**				
a)	Current year tax	1.48	6.58	1.95	15.88
b)	Deferred tax	(0.48)	(7.63)	(0.21)	(7.75)
c)	MAT Credit	-	-		-
XI.	**Profit/(Loss) for the period from continuing operations (IX-X)**	**3.43**	**20.77**	**4.09**	**39.44**
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)**	**3.43**	**20.77**	**4.09**	**39.44**
	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	**3.43**	**20.77**	**4.09**	**39.44**
	Profit for the year attributable to:				
	-Owners of the Company	4.82	20.53	4.09	39.19
	-Minority Shareholders	(1.39)	0.25	0.00	0.25
XVI.	**Earning per share**				
a)	Basic	0.03	0.14	0.03	0.26
b)	Diluted	0.03	0.14	0.03	0.26
XVII.	**Paid up equity share capital**	**150.60**	**150.60**	**150.60**	**150.60**
XVIII.	**Reserve excluding revaluation reserve as per balance sheet**				**1,096.52**

NOTES:

1. 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.
2. The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at August 13, 2026.
3. The company is engaged in three business segments i.e. logistics Service Provider, Sale of Petroleum and Petroleum Products and Sale of Motor Vehicles.
4. Figures are regrouped/rearranged, wherever considered necessary.
5. There were no investor complaint pending at the beginnig of the quarter or lying unresolved at the end of the quarter.

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

ACCURACY SHIPPING LIMITED

Vinay Dinanath Tripathi
Managing Director
Din: 02344536

Place: Anjar
Date: August 13, 2026

Accuracy Shipping Limited

SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

CIN:L52321GJ2008PLC055322

Consolidated Segment Report for Quarter and year ended 30th June 2026

Rs in Mn except per share data

Sr.No	Particulars	Quarter Ended			Year Ended
		30-Jun-2026 (Unaudited)	31-Mar-2026 (Audited)	30-Jun-2025 (Unaudited)	31-Mar-2026 (Audited)
1	**Segment Value of Sales and Services (Revenue)**				
	Logistics Services	1008.04	1358.16	1,110.41	5080.49
	Sale of Commerical Vehicle	396.67	504.04	463.77	1843.96
	Sale of Petrol & Petroleum Products	22.44	41.15	123.19	370.33
	Others	2.86	3.25	7.38	15.95
	Net Value of Sales & Services	**1,430.02**	**1,906.59**	**1,704.75**	**7,310.73**
	Less: Inter Segment Transfers	19.10	17.10	80.48	227.43
	Revenue from Operations	**1410.91**	**1889.50**	**1,624.27**	**7083.30**
2	**Segment Results (EBITDA)**				
	Logistics Services	63.70	114.98	40.04	260.38
	Sale of Commerical Vehicle	6.26	0.20	8.93	35.91
	Sale of Petrol & Petroleum Products	0.09	(1.31)	10.74	14.11
	Others	0	0	-	
	Total Segment Profit before Interest, Tax, Exceptional item and Depreciation, Amortisation and Depletion	**70.05**	**113.88**	**59.70**	**310.40**
3	**Segment Results (EBIT)**				
	Logistics Services	40.30	74.49	21.96	164.42
	Sale of Commerical Vehicle	0.22	(6.43)	2.70	10.41
	Sale of Petrol & Petroleum Products	(0.85)	(2.39)	9.78	10.04
	Others	0	0	-	
	Total Segment Profit before Interest and Tax and Exceptional item	**39.67**	**65.67**	**34.45**	**184.87**
	(i) Finance cost	35.24	45.95	28.62	137.30
	(ii) Interest Income				
	Profit Before Tax	**4.43**	**19.72**	**5.83**	**47.57**
	(i) Current Tax	1.48	6.58	1.95	15.88
	(ii) Deferred Tax	(0.48)	(7.63)	(0.21)	(7.75)
	Profit After Tax	**3.43**	**20.77**	**4.09**	**39.44**
4	**Segment Assets**				
	Logistics Services	2732.00	2619.72	2,548.49	2619.72
	Sale of Commerical Vehicle	464.13	550.76	763.37	550.76
	Sale of Petrol & Petroleum Products	67.29	72.29	90.89	72.29
	Others	-			
	Total Segment Assets	**3263.42**	**3242.78**	**3402.75**	**3242.78**
5	**Segment Liabilities**				
	Logistics Services	1619.32	1522.60	1321.84	1522.60
	Sale of Commerical Vehicle	378.39	455.49	784.08	455.49
	Sale of Petrol & Petroleum Products	0.45	2.85	46.75	2.85
	Others	-			
	Total Segment Liabilities	**1,998.16**	**1,980.94**	**2,152.67**	**1,980.94**

ACCURACY SHIPPING LIMITED