ACCURACY SHIPPING LIMITED

Registered office: Survey No.42, Plot No: 11, Meghpar Borichi, Anjar-370110, Kachchh Gujarat India
CIN: L52321GJ2008PLC055322 | **Ph**: +91 2836 258251 | **E-mail**: investors@aslindia.net | **Web**: www.aslindia.net

Date: 07th November 2026

To, **National Stock Exchange of India Limited** **Exchange Plaza, Plot No. C/1, G Block,** **Bandra Kurla Complex,** **Bandra (East), Mumbai – 400051** **Symbol: ACCURACY**	**To,** **BSE Limited** **Phiroze Jeejeebhoy Towers,** **Dalal Street, Mumbai – 400001** **Scrip Code: 544598** **ISIN: INE648Z01023**

Sub: Outcome of the Board Meeting held on Saturday, 07th November 2026

Dear Sir / Madam,

In reference to earlier communication dated 03rd November 2026, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Saturday, 07th November 2026, has inter-alia considered and approved the following:

- Standalone and Consolidated Un-Audited Financial Results of the Company for the quarter & half year ended 30th September 2026, pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.

The Board Meeting commenced at 04:30 P.M. and concluded at 06:40 P.M.

You are requested to take the same on records.

For Accuracy Shipping Limited

Shivani Vijay Palan
Digitally signed by Shivani Vijay Palan
Date: 2026.11.07 18:40:45 +05'30'

Shivani Palan
Company Secretary & Compliance Officer
Membership No. A60685

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 September, 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. ClR/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.



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



CA Lokesh Khadaria, Partner
Membership No. 107691

Place: Surat
Date: November 07, 2026
UDIN: 26107691NUIKDL3696

Accuracy Shipping Limited

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

CIN:L52321GJ2008PLC055322

Statement of Financial Results for the quarter and half year ended 30th September 2026

Rs in Mn except per share data

Sr. No.	Particulars	Quarter ended			Half Yearly Ended		Year Ended
		30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-March-2026 (Audited)
I.	Revenue from Operations	1,700.02	1,370.70	1,887.49	3,070.72	3,494.72	6,554.00
II.	Other Income	1.23	2.85	3.13	4.08	10.51	14.78
III.	**Total Revenue (I+II)**	**1,701.25**	**1,373.55**	**1,890.62**	**3,074.80**	**3,505.24**	**6,568.78**
IV.	**Expenses**						
a)	Operative Expenses	1,101.96	810.12	1,256.42	1,912.08	2,265.50	4,162.87
b)	Purchase of Stock in Trade	466.43	417.94	505.29	884.37	992.43	1,841.45
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	-19.30	-5.49	-20.67	-24.79	-43.45	-53.44
d)	Employee benefit expenses	46.93	44.49	49.64	91.42	100.57	201.14
e)	Finance Cost	34.65	29.12	32.88	63.77	61.40	122.41
f)	Depreciation & amortisation expenses	25.30	23.67	25.31	48.97	50.56	102.77
g)	Other expenses	38.22	46.24	29.57	84.46	60.83	154.50
	Total Expenses	**1,694.17**	**1,366.09**	**1,878.43**	**3,060.26**	**3,487.84**	**6,531.69**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	**7.08**	**7.46**	**12.19**	**14.54**	**17.40**	**37.09**
VI.	Exceptional Items		-		-	-	-
VII.	**Profit before extraordinary items and tax (V-VI)**	**7.08**	**7.46**	**12.19**	**14.54**	**17.40**	**37.09**
VIII.	Extraordinary Items		-	-	-	-	-
IX.	**Profit before tax (VII-VIII)**	**7.08**	**7.46**	**12.19**	**14.54**	**17.40**	**37.09**
X.	**Tax Expenses**						
a)	Current year tax	2.36	2.50	4.07	4.86	5.81	12.39
b)	Deferred tax	1.33	-0.64	0.09	0.69	-0.12	-6.94
c)	MAT Credit	-	-	-	-	-	-
XI.	**Profit/(Loss) for the period from continuing operations (IX-X)**	**3.39**	**5.60**	**8.02**	**8.99**	**11.70**	**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)**	**3.39**	**5.60**	**8.02**	**8.99**	**11.70**	**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	**3.39**	**5.60**	**8.02**	**8.99**	**11.70**	**31.63**
XVI.	**Earning per share**						
a)	Basic	0.02	0.04	0.05	0.06	0.08	0.21
b)	Diluted	0.02	0.04	0.05	0.06	0.08	0.21
XVII.	**Paid up equity share capital**	**150.56**	**150.56**	**150.56**	**150.56**	**150.56**	**150.56**
XVIII.	**Reserve excluding revaluation reserve as per balance sheet**						**1079.97**

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 on November 7, 2026 and the same have been audited by the auditors of the company.
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 begining 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: Nov 07, 2026

ACCURACY SHIPPING LIMITED
CIN NO. L52321GJ2008PLC055322
BALANCE SHEET AS AT 30TH SEPTEMBER, 2026

(Rs. in millions)

	Particulars	Note No	As at Sep 30, 2026	As at March 31, 2026
I	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment & Intangible Assets	2		
	(i) Plant, Property & Equipment		578.76	537.28
	(ii) Capital Work-in Progress		34.84	47.97
	(iii) Other Intangible Assets		36.68	40.95
	(b) Financial Assets			
	(i) Investments	3	123.98	123.98
	(ii) Loans		-	-
	(iii) Other Financial Assets	4	25.56	31.04
	(c) Deferred Tax Assets (Net)		-	-
			799.82	**781.22**
2	**Current assets**			
	(a) Inventories	5	233.88	209.09
	(a) Financial assets			
	(i) Trade Receivables	6	1,290.83	1,238.56
	(ii) Cash and Cash Equivalents	7	27.57	23.04
	(iii) Bank balances other than (ii) above	8	119.83	91.97
	(iv) Other Current Financial Assets		-	-
	(b) Other Current Assets	9	678.88	540.70
	(c) Current Tax Assets (Tax)		-	-
			2,350.99	**2,103.36**
	Total Assets		**3,150.81**	**2,884.58**
II.	**EQUITY AND LIABILITIES**			
	Equity			
	(a) Equity Share Capital	10	150.56	150.56
	(b) Other Equity	11	1,088.96	1,079.97
			1,239.52	**1,230.53**
	Liabilities			
1	**Non-current liabilities**			
	(a) Financial liabilities			
	(i) Borrowings	12	309.32	244.19
	(ii) Other Financial Liabilities	13	40.97	44.93
	(b) Provisions	14	11.84	11.28
	(c) Deferred Tax Liabilities (Net)		5.28	4.59
			367.40	**304.99**
2	**Current liabilities**			
	(a) Financial liabilities			
	(i) Borrowings	15	1,059.68	985.09
	(ii) Trade payables			
	- Total outstanding dues to Micro Enterprise & Small Enterprise	16	7.91	18.29
	- Total outstanding dues of Creditors other than Micro Enterprise & Small Enterprise	16	392.47	243.11
	(iii) Other Financial Liabilities	17	7.77	7.23
	(b) Other Current Liabilities	18	71.20	82.95
	(c) Current Tax Liabilities (Tax)		4.86	12.39
			1,543.89	**1,349.07**
	Total Equity and Liabilities		**3,150.81**	**2,884.58**
	Notes forming part of the financial statements	2 to 28		

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: Nov 07, 2026

ACCURACY SHIPPING LIMITED
CIN NO. L52321GJ2008PLC055322
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER 2026

(Rs in millions)

	Particulars	For Half Year ended September 30, 2026		For Half Year ended September 30, 2025	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit/(Loss) before tax & exceptional items	14.54		17.40	
	- Depreciation	48.97		50.56	
	- Warrant Forfieted	-		-	
	- (Profit)/Loss on Sale of Fixed Asset	-		-	
	- (Profit)/Loss on Sale of Investment	-		-	
	- Interest Expense	63.60		61.40	
	- Interest Income	(3.02)		(9.23)	
	Changes in Working Capital:-				
	Adjustment for (Increase) / Decrease in Operating Assets				
	- Trade Receivables	(52.27)		70.25	
	- Inventories	(24.79)		(49.73)	
	- Other Non Current Financial Assets	5.48		(0.67)	
	- Other Current Financial Assets	-		-	
	- Current Tax (Net)	-		-	
	- Other Current Assets	(138.17)		86.22	
	Adjustment for Increase / (Decrease) in Operating Liabilities				
	- Other Non Current Financial Liabilities	(3.96)		(1.18)	
	- Other Current Financial Liabilities	0.54		(1.46)	
	- Other Current Liabilities	(11.75)		(44.36)	
	- Provisions	0.55		0.42	
	- Current Tax (Net)	(7.53)		(16.51)	
	- Trade Payables	138.98		(46.14)	
	Cash generated from Operations		**31.16**		**116.98**
	Direct taxes paid		(4.86)		(5.81)
	Cash flow before extraordinary items		**26.30**		**111.17**
	Net cash from Operating Activities (A)		**26.30**		**111.17**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets and CWIP		(73.04)		(13.22)
	Purchase of Investments		-		-
	Sale of Fixed Assets		-		-
	Sale of Investments		-		-
	Investment in Fixed Deposits		(27.85)		(4.05)
	Adjustment for Increase / Decrease in Long Term Loans & Advances		-		-
	Adjustment for Increase / (Decrease) in Investments		-		-
	Interest Received		3.02		9.23
	Net Cash used in Investing Activities (B)		**(97.88)**		**(8.05)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds / (Repayment) from / (of) Borrowings (Net)		139.71		(35.05)
	Proceeds / (Repayment) from Issue of Share Warrants		-		-
	Dividend Paid		-		-
	Interest Paid		(63.60)		(61.40)
	Net cash used Financing Activities (C)		**76.11**		**(96.45)**
	Net increase in cash and cash equivalents (A+B+C)		**4.54**		**6.66**
	Cash and cash equivalents at the beginning of the year		23.04		23.81
	Cash and cash equivalents at the end of the year		27.57		30.47
	Components of Cash & Cash Equivalents				
	Cash on Hand		2.91		3.47
	Balances with banks:				
	a) In current account		24.66		27.00
	Total Cash and Bank Equivalents (As per Note 6)		**27.57**		**30.47**

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)*

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: Nov 07, 2026

Accuracy Shipping Limited

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

CIN:L52321GJ2008PLC055322

Segment Report for Quarter and year ended 30th September 2026

Rs in Mn except per share data

Sr.No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (Audited)
1	**Segment Value of Sales and Services (Revenue)**						
	Logistics Services	1,170.71	970.69	1,356.54	2141.40	2457.30	4,567.15
	Sale of Commerical Vehicle	511.44	396.67	487.57	908.11	951.33	1,843.96
	Sale of Petrol & Petroleum Products	45.69	22.44	134.18	68.13	257.38	370.33
	Others	1.23	2.85	3.13	4.08	10.51	14.78
	Net Value of Sales & Services	**1,729.07**	**1,392.65**	**1,981.42**	**3,121.72**	**3,676.52**	**6,796.22**
	Less: Inter Segment Transfers	27.82	19.10	90.81	46.92	171.29	227.43
	Revenue from Operations	**1,701.25**	**1,373.55**	**1,890.62**	**3,074.80**	**3505.24**	**6,568.78**
2	**Segment Results (EBITDA)**						
	Logistics Services	60.35	53.90	51.90	114.25	91.21	212.25
	Sale of Commerical Vehicle	6.42	6.26	11.68	12.68	20.61	35.91
	Sale of Petrol & Petroleum Products	0.04	0.09	6.79	0.13	17.53	14.11
	Others	-	-	-		-	
	Total Segment Profit before Interest, Tax, Exceptional item and Depreciation, Amortisation and Depletion	**66.80**	**60.25**	**70.37**	**127.05**	**129.35**	**262.27**
3	**Segment Results (EBIT)**						
	Logistics Services	42.15	37.21	33.80	79.36	55.05	139.04
	Sale of Commerical Vehicle	0.44	0.22	5.47	0.66	8.18	10.41
	Sale of Petrol & Petroleum Products	(0.86)	(0.85)	5.79	-1.71	15.58	10.04
	Others	-	-	-			
	Total Segment Profit before Interest and Tax and Exceptional item	**41.73**	**36.58**	**45.07**	**78.31**	**78.80**	**159.49**
	(i) Finance cost	34.65	29.12	32.88	63.77	61.40	122.41
	(ii) Interest Income						
	Profit Before Tax	**7.08**	**7.46**	**12.19**	**14.54**	**17.40**	**37.09**
	(i) Current Tax	2.36	2.50	4.07	4.86	5.81	12.39
	(ii) Deferred Tax	1.33	(0.64)	0.09	0.69	(0.12)	(6.94)
	Profit After Tax	**3.39**	**5.60**	**8.02**	**8.99**	**11.70**	**31.63**
4	**Segment Assets**						
	Logistics Services	2,923.52	2,345.14	2,608.14	2923.52	2608.14	2500.43
	Sale of Commerical Vehicle	636.25	464.13	839.97	636.25	839.97	570.01
	Sale of Petrol & Petroleum Products	65.70	67.29	79.25	65.70	79.25	72.29
			-				-
	Total Segment Assets	**3625.48**	**2876.56**	**3527.36**	**3625.48**	**3527.36**	**3142.73**
5	**Segment Liabilities**						
	Logistics Services	1,666.34	1,261.59	1,404.75	1666.34	1,404.75	1258.77
	Sale of Commerical Vehicle	652.20	378.39	847.12	652.20	847.12	590.35
	Sale of Petrol & Petroleum Products	67.42	0.45	64.89	67.42	64.89	63.09
				-			
	Total Segment Liabilities	**2,385.96**	**1,640.43**	**2,316.77**	**2,385.96**	**2,316.77**	**1,912.20**



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 September, 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

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

Place: Surat
Date: November 07, 2026
UDIN: 26107691IIFRZB6792

Accuracy Shipping Limited

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

CIN:L52321GJ2008PLC055322

Consolidated Statement of Financial Results for the quarter and half year ended 30th September 2026

Rs in Mn except per share data

Sr. No.	Particulars	Quarter ended			Half Yearly Ended		Year Ended
		30-Sep-2026 (Unaudited)	30-Jun-2025 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-March-2026 (Audited)
I.	Revenue from Operations	1,804.37	1,408.05	1,905.01	3,212.42	3,521.90	6705.75
II.	Other Income	1.49	2.86	3.25	4.35	10.64	15.95
III.	**Total Revenue (I+II)**	**1,805.86**	**1,410.91**	**1,908.27**	**3,216.77**	**3,532.54**	**6,721.71**
IV.	**Expenses**						
a)	Operative Expenses	1,163.13	833.24	1,273.19	1,996.37	2,291.05	4,255.25
b)	Purchase of Stock in Trade	466.43	417.94	505.29	884.37	992.43	1,835.26
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	-19.30	-5.49	-20.67	-24.79	-43.45	-53.44
d)	Employee benefit expenses	50.91	46.02	49.64	96.94	100.57	207.84
e)	Finance Cost	41.53	35.24	34.19	76.77	62.81	137.30
f)	Depreciation & amortisation expenses	34.31	30.38	25.31	64.69	50.57	125.53
g)	Other expenses	47.16	49.16	29.61	96.32	61.02	166.41
	Total Expenses	**1,784.18**	**1,406.48**	**1,896.56**	**3,190.67**	**3,515.00**	**6,674.14**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	**21.68**	**4.43**	**11.70**	**26.11**	**17.53**	**47.57**
VI.	Exceptional Items		-		-	-	-
VII.	**Profit before extraordinary items and tax (V-VI)**	**21.68**	**4.43**	**11.70**	**26.11**	**17.53**	**47.57**
VIII.	Extraordinary Items		-	-	-	-	-
IX.	**Profit before tax (VII-VIII)**	**21.68**	**4.43**	**11.70**	**26.11**	**17.53**	**47.57**
X.	**Tax Expenses**						
a)	Current year tax	7.24	1.48	3.91	8.72	5.86	15.88
b)	Deferred tax	3.43	-0.48	1.82	2.95	1.62	-7.75
c)	MAT Credit	-	-	-	-	-	-
XI.	**Profit/(Loss) for the period from continuing operations (IX-X)**	**11.01**	**3.43**	**5.97**	**14.44**	**10.06**	**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)**	**11.01**	**3.43**	**5.97**	**14.44**	**10.06**	**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	**11.01**	**3.43**	**5.97**	**14.44**	**10.06**	**39.44**
	Profit for the year attributable to:						
	-Owners of the Company	11.01	4.82	5.97	12.09	10.06	39.19
	-Minority Shareholders	-	-1.39	-	2.35	-	0.25
XVI.	**Earning per share**						
a)	Basic	0.07	0.03	0.04	0.08	0.07	0.26
b)	Diluted	0.07	0.03	0.04	0.08	0.07	0.26
XVII.	**Paid up equity share capital**	**150.56**	**150.56**	**150.56**	**150.56**	**150.56**	**150.56**
XVIII.	**Reserve excluding revaluation reserve as per balance sheet**						**1096.52**

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 November 7, 2026 and the same have been audited by the auditors of the company.
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 begining 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



Vinay Tripathi
Managing Director
Din: 02344536

Place: Anjar
Date: Nov 07, 2026

ACCURACY SHIPPING LIMITED
CIN NO. L52321GJ2008PLC055322
CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER, 2026

(Rs in millions)

	Particulars	Note No.	As at Sep 30, 2026	As at March 31, 2026
I	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equipment & Intangible Assets	2		
	(i) Plant, Property & Equipment		737.73	659.67
	(ii) Capital Work-in Progress		160.05	122.65
	(iii) Other Intangible Assets		86.46	90.73
	(c) Financial Assets			
	(i) Investments		-	-
	(ii) Loans		-	-
	(iii) Other Financial Assets	3	33.15	46.25
	(d) Deferred Tax Assets (Net)		-	-
			1,017.39	**919.29**
2	**Current assets**			
	(a) Inventories	4	233.88	209.09
	(b) Financial assets			
	(i) Trade Receivables	5	1,400.62	1,318.68
	(ii) Cash and Cash Equivalents	6	32.37	29.51
	(iii) Bank balances other than (ii) above	7	148.65	120.75
	(iv) Other Current Financial Assets		-	-
	(c) Other Current Assets	8	830.48	645.46
	(d) Current Tax Assets (Tax)		-	-
			2,646.00	**2,323.48**
	Total Assets		**3,663.39**	**3,242.78**
II.	**EQUITY AND LIABILITIES**			
	Equity			
	(a) Equity Share Capital	9	150.56	150.56
	(b) Other Equity	10	1,108.61	1,096.52
	Equity attributable to owners of the Parent Company		**1,259.17**	**1,247.08**
	Non Controlling Interests		17.10	14.76
	Total Equity		**1,276.27**	**1,261.83**
	Liabilities			
1	**Non-current liabilities**			
	(a) Financial liabilities			
	(i) Borrowings	11	515.78	454.82
	(ii) Other Financial Liabilities	12	40.97	44.93
	(b) Provisions	13	11.84	11.28
	(c) Deferred Tax Liabilities (Net)		6.73	3.78
			575.32	**514.81**
2	**Current liabilities**			
	(a) Financial liabilities			
	(i) Borrowings	14	1,148.82	1,065.55
	(ii) Trade payables		-	
	- Total outstanding dues to Micro Enterprise & Small Enterprise	15	8.47	18.95
	- Total outstanding dues of Creditors other than Micro Enterprise & Small Enterprise	15	510.67	257.34
	(iii) Other Financial Liabilities	16	7.77	7.23
	(b) Other Current Liabilities	17	127.36	101.17
	(c) Current Tax Liabilities (Tax)		8.72	15.88
			1,811.80	**1,466.13**
	Total Equity and Liabilities		**3,663.39**	**3,242.78**
	Significant Accounting Policies	1		
	Notes forming part of the financial statements	2 to 26		

As per our report of even date

Note: Previous Year Figures have been regrouped or reclassified wherever necessary

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

Vinay Tripathi
Managing Director
Din: 02344536
Place: Anjar
Date: Nov 07, 2026

ACCURACY SHIPPING LIMITED

ACCURACY SHIPPING LIMITED
CIN NO. L52321GJ2008PLC055322
CONSOLIDATED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rs. in millions)

	Particulars	For Half Year ended September 30, 2026		For Half Year ended September 30, 2025	
A	**CASH FLOW FROM OPERATING ACTIVITIES**				
	Net Profit/(Loss) before tax & exceptional items	26.11		17.53	
	- Depreciation	64.69		50.57	
	- Warrant Forfieted	-		-	
	- Interest Expense	135.73		-	
	- Interest Income	(12.84)		-	
	- Adjustment relating to Non-Controlling Interest on consolidation	-		62.81	
	- Profit on Sale of Asset	-		(9.27)	
	Changes in Working Capital:-				
	Adjustment for (Increase) / Decrease in Operating Assets				
	- Trade Receivables	(81.95)		84.17	
	- Inventories	(24.79)		(49.73)	
	- Other Non Current Financial Assets	13.10		(0.73)	
	- Other Current Financial Assets	-		-	
	- Current Tax (Net)	-		-	
	- Other Current Assets	(185.01)		75.63	
	Adjustment for Increase / (Decrease) in Operating Liabilities				
	- Other Current & Non Current Financial Liabilities	(3.42)		(2.64)	
	- Other Current Liabilities	26.18		(41.96)	
	- Provisions	0.55		0.42	
	- Current Tax (Net)	(7.16)		(16.98)	
	- Trade Payables	242.84		(60.78)	
	Cash generated from Operations		**194.03**		**109.06**
	Direct taxes paid		(8.72)		(5.86)
	Cash flow before extraordinary items		**185.31**		**103.20**
	Net cash from Operating Activities (A)		**185.31**		**103.20**
B	**CASH FLOW FROM INVESTING ACTIVITIES**				
	Purchase of Fixed Assets and CWIP		(175.88)		(47.75)
	Sale of Fixed Assets		-		-
	Investment in Fixed Deposits		(27.90)		(5.09)
	Interest Received		12.84		9.27
	Net Cash used in Investing Activities (B)		**(190.94)**		**(43.57)**
C	**CASH FLOW FROM FINANCING ACTIVITIES**				
	Proceeds / (Repayment) from / (of) Borrowings (Net)		144.23		10.23
	Proceeds / (Repayment) from Issue of Share Capital		-		-
	Proceeds / (Repayment) from Issue of Share Warrants		-		-
	Dividend Paid		-		-
	Interest Paid		(135.73)		(62.81)
	Net cash used Financing Activities (C)		**8.50**		**(52.57)**
	Net increase in cash and cash equivalents (A+B+C)		**2.87**		**7.05**
	Cash and cash equivalents at the beginning of the year		29.51		23.81
	Cash and cash equivalents at the end of the year		32.37		30.87
	Components of Cash & Cash Equivalents				
	Cash on Hand		3.75		3.47
	Balances with banks:				
	a) In current account		28.62		27.39
	Total Cash and Bank Equivalents (As per Note 6)		**32.37**		**30.87**

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)*

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: Nov 07, 2026

Accuracy Shipping Limited

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

CIN:L52321GJ2008PLC055322

Consolidated Segment Report for Quarter and Half year ended 30th September 2026

Rs in Mn except per share data

Sr.No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-Sep-2026 (Unaudited)	30-Jun-2026 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2026 (Unaudited)	30-Sep-2025 (Unaudited)	31-Mar-2026 (Audited)
1	**Segment Value of Sales and Services (Revenue)**						
	Logistics Services	1,704.41	1,008.04	1,374.07	2712.45	2484.48	5,080.49
	Sale of Commerical Vehicle	511.44	396.67	487.57	908.11	951.33	1,843.96
	Sale of Petrol & Petroleum Products	45.69	22.44	134.18	68.13	257.38	370.33
	Others	1.49	2.86	3.25	4.35	10.64	15.95
	Net Value of Sales & Services	**2,263.03**	**1,430.02**	**1,999.07**	**3,693.04**	**3,703.82**	**7,310.73**
	Less: Inter Segment Transfers	457.16	19.10	90.81	476.26	171.29	227.43
	Revenue from Operations	**1,805.86**	**1,410.91**	**1,908.26**	**3,216.77**	**3532.53**	**7,083.30**
2	**Segment Results (EBITDA)**						
	Logistics Services	90.84	63.70	52.73	154.54	92.77	260.38
	Sale of Commerical Vehicle	6.42	6.26	11.68	12.68	20.61	35.91
	Sale of Petrol & Petroleum Products	0.04	0.09	6.79	0.13	17.53	14.11
	Others	-	-	-		-	
	Total Segment Profit before Interest, Tax, Exceptional item and Depreciation, Amortisation and Depletion	**97.30**	**70.05**	**71.21**	**167.35**	**130.91**	**310.40**
3	**Segment Results (EBIT)**						
	Logistics Services	63.63	40.30	34.63	103.93	56.59	164.42
	Sale of Commerical Vehicle	0.44	0.22	5.47	0.66	8.18	10.41
	Sale of Petrol & Petroleum Products	(0.86)	(0.85)	5.79	-1.71	15.58	10.04
	Others	-	-	-			
	Total Segment Profit before Interest and Tax and Exceptional item	**63.21**	**39.67**	**45.89**	**102.88**	**80.34**	**184.87**
	(i) Finance cost	41.53	35.24	34.19	76.77	62.81	137.30
	(ii) Interest Income						
	Profit Before Tax	**21.68**	**4.43**	**11.70**	**26.11**	**17.53**	**47.57**
	(i) Current Tax	7.24	1.48	3.91	8.72	5.86	15.88
	(ii) Deferred Tax	3.43	(0.48)	1.82	2.95	1.62	(7.75)
	Profit After Tax	**11.01**	**3.43**	**5.97**	**14.44**	**10.06**	**39.44**
4	**Segment Assets**						
	Logistics Services	3,438.24	2,732.00	2676.28	3438.24	2676.28	2619.72
	Sale of Commerical Vehicle	636.25	464.13	839.97	636.25	839.97	550.76
	Sale of Petrol & Petroleum Products	65.70	67.29	79.25	65.70	79.25	72.29
			-				-
	Total Segment Assets	**4140.19**	**3263.42**	**3595.51**	**4140.19**	**3595.51**	**3242.77**
5	**Segment Liabilities**						
	Logistics Services	2,144.30	1,619.32	1,465.55	2144.30	1,465.55	1522.60
	Sale of Commerical Vehicle	652.20	378.39	847.12	652.20	847.12	455.49
	Sale of Petrol & Petroleum Products	67.42	0.45	64.89	67.42	64.89	2.85
				-			
	Total Segment Liabilities	**2,863.92**	**1,998.16**	**2,377.56**	**2,863.92**	**2,377.56**	**1,980.94**

