May 27th, 2023

To, **National Stock Exchange Of India Itd** Exchange Plaza, Plot No. C/1, G Block, Bandra Kurla Complex, Bandra (East), Mumbai – 400 051

NSE Symbol: ACCURACY

Sub: Outcome of the Board Meeting held on Saturday, 27th May, 2023

Dear Sir / Madam,

In relation to earlier communication dated May 19, 2023, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Saturday, May 27, 2023, at the registered office of the Company situated at ASL House, Plot No. 11, Survey No. 42, Meghpar Borichi, Anjar - 370110, Gujarat, has, Inter-alia, considered and approved the following business:

- 1. Standalone and Consolidated Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2023 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.
- 2. Audited Report along with unmodified opinion on the Financial Results for the Quarter and Year ended 31st March, 2023

The Board Meeting commenced at 5:30 p.m. and concluded at 7:30 p.m.

You are requested to take the same on records.

Yours faithfully, **For Accuracy Shipping Limited**

VINAY DINANATH TRIPATHI (Managing director) DIN: 02344536

GST No: Gujarat - 24AAHCA3717A1ZB. GST No: Maharashtra - 27AAHCA3717A1Z5,

GST No: Tamilnadu - 33AAHCA3717A1ZC,

GST No: West Bengal - 19AAHCA3717A1Z2.

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E-mail: admin@aslindia.net Web.: www.aslindia.net

PAN No. AAHCA3717A

Reg. No. MTO/DGS/883/APR/2022

TAN No.RKTA02447E

CIN No. L52321GJ2008PLC05532

(Formerly Known As Accuracy Shipping Pvt.Ltd)

Head Office: ASL House. Plot No. 11, Survey No. 42, Nr. Genus Factory, Indian Oil Petrol Pump Road, Meghpar Borichi, Anjar Kutch - 370 110. (Gujarat, India) Subject To Gandhidham Jurisdiction





CHARTERED ACCOUNTANTS

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

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 31st March, 2023 and for the periods from 1st April, 2022 to 31st March, 2023, 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.



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.



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 31st March, 2023 as well as the year to date results for the period from 1st April, 2022 to 31st March, 2023.

For and on behalf of

Lahoti & Lahoti

Chartered Accountants

ICAI Firm's registration number: 112076W

F.R.N.112076W

CA Vinayak Kotharin 51

Partner

Membership number: 174646

Place: Gandhidham Date: May 27, 2023

UDIN 23174646 BGVB &D 1602

(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 2023

Rs in Mn except per share data

Sr. Na.	Particulars	Quarter ended			Year Ended		
		31-Mar-2023 (Audited)	31-Dec-2022 (Unaudited)	31-Mar-2022 (Audited)	31-March-2023 (Audited)	31-March-2022 (Audited)	
i.	Revenue from Operations	1,992.91	2,031.93	2,557.09	8,756.51	8.180.9	
<u> </u>	Other Income	2.19	2.77	8.10	14.45	18.7	
III.	Total Revenue (I+II)	1,995.10	2,034.70	2,565.19	8,770.97	8,199.61	
V.	Expenses			***************************************			
<u> </u>	Operative Expenses	968.78	1,184.09	1,829.98	5,562,45	6,372.9	
<u> </u>	Purchase of Stock in Trade	790.28	791.62	666.62	2,668.59	1,176.24	
<u> </u>	Changes in Inventories Of Finished Goods And Stock-In-Trade	-9.62	-77.22	-111.23	-165.98	-139.3	
<u> 1</u>	Employee benefit expenses	41.79	39.50	24.27	139.95	90.60	
:)	Finance Cost	27.27	32.29	23.64	117.54	88.17	
1	Depreciation & amortisation expenses	35.74	33.65	32.86	123.31	123.93	
<u> </u>	Other expenses	96.34	11.55	140.69	208.88	221.91	
	Total Expenses	1,950.57	2,015.49	2,606,83	8.654.75	7,934.07	
<i>l</i> .	Profit before exceptional and extraordinary items and tax (III-IV)	44.53	19.21	-41.63	116.22	***************************************	
И.	Exceptional Items	-		72.03	310.62	265.54	
/II.	Profit before extraordinary items and tax (V-VI)	44.53	19.21	-41.63	*****		
All.	Extraordinary Items		42-44	~41.03	116.22	265.54	
X.	Profit before tax (VII-VIII)	44.53	19.21			······································	
ξ.	Tax Expenses	44,33		-41.63	116.22	265.54	
)	Current year tax	15.06			***************************************		
2)	Deferred tax	7.87	5.60	-8.75	35.96	80.70	
/	MAT Credit		7.73	9.99	1.01	5.59	
ű.	Profit/(Loss) for the period from continuing operations (IX-X)					· · · · · · · · · · · · · · · · · · ·	
III.	Profit/(Loss) from discontinuing operations	37.31	5.88	-42.87	79.25	179.24	
III.	Tax expenses of discontinuing operations						
IV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)						
***************************************	Net Profit/(Loss) for the period (XI+XIV)						
		37.31	5.88	-42.87	79.25	179.24	
***************************************	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						
	6. (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	37.31	5.88	-42.87	79.25	179.24	
VI.	Earning per share				73.43	3/2.44	
	Basic	0.25	0.39	-2.85	0.53	** **	
	Diluted	0.21	0.33	-2.37	0.53	11.91	
VII.	Paid up equity share capital	15.06	15.06	15.06	15.06	9.92	
VIII.	Reserve excluding revaluation reserve as per balance sheet	******	22.70	13.00	914.99	15.06 843.32	

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 thereofand in accordance with the regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at May 27, 2023 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, petroleum and sale of motor vehicles.
- 4 Figures are regrouped/rearranged, wherever considered necessary
- The figures for the quarter ended 31st March, 2023 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, 2022.
- There were no investor compliant pending at the beginnig of the quarter or lying unresolved at the end of the quarter. During the quarter, the company has not received any investor compliant.

Particulars	2022-23	2021-22
Amount recognised as distribution to equity shareholders:		
Final Dividend	3.76	*
Interim Dividend	3.76	3.76
Total	7.53	3.76

The company has passed the board resolution dated 19.01.2023 in respect of sub-division of equity shares. The authorised share capital of the company was Rs. 20,00,00,000/- divided into 2,00,00,000 equity shares of Rs. 10/- each. The company has sub-divided its equity shares of the face value Rs. 10/- inti 10 equity shares of Rs. 1/- each fully paid up.



For, Lahoti & Lahoti Chartered Accountants

CA Virlayak Kothad F.R.N.312076W Partner CO M.No.174646 Membership No. 213638 ndhidham dham co

Place: Gandhidham Date: May 27, 2023 Managing Direct Din: 02344536

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ACCURACY SHIPPING LIMITED CIN NO. L52321GJ2008PLC055322 BALANCE SHEET AS AT 31st MARCH, 2023

	Particulars	Note No	As at	(`in millions)
T	ASSETS	MOTE NO	March 31, 2023	As at March 31, 2022
1				
*	Non-current assets			
	(a) Property, Plant and Equipment & Intangible Assets			
		2		
	(i) Plant, Property & Equipment		680.27	
	(ii) Capital Work-in Progress		000.27	479.72
	(iii) Other Intangible Assets		56.61	45.48
	(b) Financial Assets		30.01	64.65
	(i) Investments	3		
	(ii) Loans	~	8.98	4.89
	(iii) Other Financial Assets	4		
	(c) Deferred Tax Assets (Net)	~	10.31	6.99
			-	*
2	C		756.17	CA4 TA
~	Current assets			601.74
	(a) Inventories	5	317.44	
	(a) Financial assets		217.77	151.46
	(i) Trade Receivables	6	1,060.20	
	(ii) Cash and Cash Equivalents	7		1,330.17
	(iii) Bank balances other than (ii) above	8	23.80	16.95
	(iv) Other Current Financial Assets	×	133.23	61.21
	(b) Other Current Assets	9		
	(c) Current Tax Assets (Tax)	3	519.02	792.94
			44.61	
			2,098.30	2,352.72
	Total Assets		2,854.47	***************************************
	EQUITY AND LIABILITIES		4,034.47	2,954.47
	Equity			
	(a) Equity Share Capital	10	150.56	
	(b) Other Equity	11	914.99	150.56
	(c) Money received against share warrants			843.32
			83.25	83.25
	Liabilities		1,148.80	1,077.13
	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	12	167.25	377.00
	(ii) Other Financial Liabilities	13	51.97	376.69
	(b) Provisions	14	7.54	54.40
	(c) Deferred Tax Liabilities (Net)		14.67	3.92
				13.66
-	Current liabilities		241.43	448.67
(a) Financial liabilities			
	(i) Borrowings	45		
	(ii) Trade payables	15	922.45	788.41
	Total outstanding dues to Micro Enterprise &			
S	mall Enterprise	16	0.44	
	- Total outstanding dues of Creditors other		V.**	0.33
*	nan Micro Enterprise & Small Enterprise	16	397.17	
	(iii) Other Financial Liabilities		337.17	472.25
(1	O) Other Current Liabilities	17	7.42	7.65
10	c) Current Tax Liabilities (Tax)	18	136.76	155.27
1,	, toy riduities (19x)		*	4.76
	Total Faulty and 61-1		1,464.24	1,428.67
	Total Equity and Liabilities	3000000	2,854.47	2,954.47

For, Lahoti & Lahoti Chartered Accountants Firm Reg. No.: 112076W

CA Vinayak Kothar N.112076W Partner Gandhidham Membership No. 174646

Pariner Membership No :

For and on behalf of the Board of Accuracy Shipping Lintled d of Directors of

Vinay Dipanation Managing Director Din: 02344536

ACCURACY SHIPPING LIMITED CIN NO. L52321GJ2008PLC055322 CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Particulars	2022-20	023	2021-2	(`in millio
A	CASH FLOW FROM OPERATING ACTIVITIES				
	Net Loss before tax & exceptional items	*****			
	- Depreciation	116.22		265.54	
	- Tax & Other Adjustments	123.31		123.93	
	- (Profit)/Loss on Sale of Fixed Asset	(0.05)		0.15	
	- (Profit)/Loss on Sale of Investment	- 1		(0.31)	
	- Interest Expense	(5.25)			
	- Interest Income	113.83		85.17	
	merest meane	(6.12)		(6.32)	
	Changes in Working Capital:-				
	Adjustment for (Increase) / Decrease in Operating Assets				
	- Trade Receivables	269.97			
	- Inventories	(165.98)		(282.78)	
	- Other Non Current Financial Assets			(144.38)	
	- Other Current Financial Assets	(3.32)		(1.94)	
	- Current Tax (Net)			- 1	
-	- Other Current Assets	(44.61)	•		
-		273.92		(505.20)	
*******	Adjustment for Increase / (Decrease) in Operating Liabilities				
	- Other Non Current Financial Liabilities				
	- Other Current Financial Liabilities	(2.43)		(8.02)	
	- Other Current Liabilities	(0.24)		7.65	
-	- Provisions	(18.51)	***************************************	54.65	
-	- Current Tax (Net)	3.62		2.43	
-	- Trade Payables	(4.76)		2.87	
-		(74.97)		341.52	
	Cash generated from Operations		574.65		(65.0
	Direct taxes paid		(35.96)		(80.7
-	Cash flow before extraordinary items		538.69	-	(145.7
	Net cash from Operating Activities (A)		538.69		(145.7
a	CASH FLOW FROM INVESTING ACTIVITIES				
	Purchase of Fixed Assets and CWIP	and the same of th			
	Purchase of Investments		(270.34)		(104.0
			(22.00)		
- 1	Sale of Fixed Assets		- 1		4.9
	Sale of Investments		27.40		
	nvestment in Fixed Deposits		(72.03)		(55.9
1	Adjustment for Increase / Decrease in Long Term Loans &				
	Advances				
1	Adjustment for Increase / (Decrease) in Investments		(4.23)		(3.5
	nterest Received		6.12		6.3
-				-	
٨	let Cash used in Investing Activities (B)		(335.08)		(4 = 2 - 2
- 1	ASH FLOW FROM FINANCING ACTIVITIES		(333.00)		(152.2
- 1 -					
100	roceeds / (Repayment) from / (of) Borrowings (Net)		(75.40)		272.0
1	roceeds / (Repayment) from Issue of Share Warrants		-		83.2
- 1	nterest Paid		(7.53)		(3.7
1			(113.83)		(85.1
-	let cash used Financing Activities (C)		(196.76)	*Books	266.4:
N	let increase in cash and cash equivalents (A+B+C)		6.85		(31.56
C	ash and cash equivalents at the beginning of the year		16.95	· ·	48.5
C	ash and cash equivalents at the end of the year		23.80		48.5 16.9
	omponents of Cash & Cash Equivalents				***************************************
	ash on Hand	***************************************	1.17		1.54
C			4.4.1		1.54
	alances with banks:				
8	alances with banks;) In current account		22.63		15.41

For, Lahoti & Lahoti Chartered Accountants Firm Reg. No.: 112076W

Partner o \
Vembersbio No.: 174546

Vinay Dinana Managing Direct Din: 02344536

For and on behal

Directors of

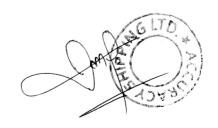
(formerly known as Accuracy Shipping Private Limited)

SURVEY NO: 42, PLOT NO: 11 MEGHPAR BORICHI ANJAR Kachchh GJ 370110

CIN:L52321GJ2008PLC055322

Segment Report for the quarter and year ended 31st March 2023

		Rs in Mn except per share data					
			Quarter Ended		Year E	inded	
Sr.No	Particulars	31-Mar-2023 (Audited)	31-Dec-2022 (Unaudited)	31-Mar-2022 (Audited)	31-Mar-2023 (Audited)	31-Mar-2022 (Audited)	
	Segment Value of Sales and Services (Revenue)			,			
	Logistics Services	1,238.66	1,361.43	2,075.34	6336.65	7,458.13	
	Sale of Commerical Vehicle	636.67	532.45	342.86	2044.34	386.92	
4	Sale of Petrol & Petroleum Products	189.83	206.01	225.53	550.40	670.85	
1	Others	2.19	2.77	-10.60	14.45	-	
	Net Value of Sales & Services	2,067.34	2,102.66	2,633.13	8,945.83	8,515.90	
	Less: Inter Segment Transfers	72.24	67.96	67.95	174.86	316.30	
	Revenue from Operations	1,995.10	2,034.70	2,565.18	8,770.97	8,199.60	
	Segment Results (EBITDA)						
	Logistics Services	99.31	80.90	-79.81	343.28	472.80	
	Sale of Commerical Vehicle	7.92	1.39	-1.34	4.48	2.09	
2	Sale of Petrol & Petroleum Products	0.30	2.87	96.02	9.32	2.76	
	Others	-	-	-	3.32	- 2.70	
	Total Segment Profit before Interest, Tax, Exceptional item						
	and Depreciation, Amortisation and Depletion	107.53	85.16	14.87	357.08	477.65	
	, , , , , , , , , , , , , , , , , , ,	207.50	03.10	14.07	337.00	477.03	
	Segment Results (EBIT)						
	Logistics Services	72.89	56.34	-111.06	246.57	352.12	
	Sale of Commerical Vehicle	(0.48)	-7.07	-2.51	-19.59	0.90	
3	Sale of Petrol & Petroleum Products	(0.61)	2.22	95.58	6.79	0.70	
	Others	- (0.01)	-	- 33.38	0.73	0.70	
	Total Segment Profit before Interest and Tax and						
	Exceptional item	71.80	51.50	-17.99	233.77	353.71	
	(i) Finance cost	27.26	32.29	23.63	117.54	88.17	
	(ii) Interest Income	27.20	32.23	23.03	117.54	00.17	
	(ii) men saa meeme						
	Profit Before Tax	44.53	19.21	-41.62	116.22	265.54	
	(i) Current Tax	15.08	5.6	-8.75	35.96	80.7	
	(ii) Deferred Tax	7.87	7.73	9.99	1.01	5.6	
	Profit After Tax	37.32	5.88	-42.86	79.25	179.24	
441444							
	Segment Assets						
	Logistics Services	1,894.24	2,060.32	2,340.15	1894.24	2340.15	
4	Sale of Commerical Vehicle	882.10	903.81	537.58	882.10	537.58	
•	Sale of Petrol & Petroleum Products	78.13	100.86	76.74	78.13	76.74	
	Others	-	-			-	
	Total Segment Assets	2854.47	3064.99	2954.47	2854.47	2954.47	
_	Segment Liabilities						
	Logistics Services	1,048.83	1,060.98	1,260.30	1048.83	1260.3	
_	Sale of Commerical Vehicle	655.72	866.36	537.84	655.72	537.84	
5	Sale of Petrol & Petroleum Products	1.11	25.99	79.20	1.11	79.2	
	Others		23.33	73.20		, 5.2	
	Total Segment Liabilities	1,705.67	1,953.34	1,877.34	1,705.67	1,877.34	
				,	,	,	







CHARTERED ACCOUNTANTS

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

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 1st April, 2022 to 31st March, 2023 ("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



CHARTERED ACCOUNTANTS

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.

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.



CHARTERED ACCOUNTANTS

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.

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 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 1stApril, 2022 to 31st March, 2023.

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

Lahoti & Lahoti

Chartered Accountants

ICAI Firm's registration number: 112076W

F.R.N.112076W

CA Vinayak Kotharik 5

Partner

Membership number: 174646

Place: Gandhidham Date: May 27, 2023

UDIN: 23 174646 BG VB Q E9156

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

CIN:L52321GJ2008PLC055322

Consolidated Statement of Financial Results for the quarter and year ended 31st March 2023

III. Other Income IIII. Total Revenu IV. Expenses a Operative Expenses a Operative Expenses of Solution III. Operative Expenses of Changes In Intelligible III. Operation III. Employee beright Finance Cost Total Expenses Total Expenses III. Exceptional Ite Profit before a III. Exceptional Ite Extraordinary III. Profit before III. Profit (Icoss) for III. Profit/(Loss) for III. Profit/(Icoss) for III. Profit/(Icoss) for III. III. Tax expenses of III. III. III. III. III. III. III. I	o. Particulars			Rs in Min except per share d			
III. Other Income IIII. Total Revenu IV. Expenses at Operative Expenses at Operative Expenses of Operation III. Other expenses of Operation III. Operation III. Exceptional Iterative Expenses of Operation III. Exceptional Iterative Expenses of Operation III. Extraordinary III. III. Incomession III. Incomessi		Quarter ended			Year Ended		
III. Other Income IIII. Total Revenu IV. Expenses at Operative Expenses at Operative Expenses of Operation III. Other expenses of Operation III. Operation III. Exceptional Iterative Expenses of Operation III. Exceptional Iterative Expenses of Operation III. Extraordinary III. III. Incomession III. Incomessi		31-Mar-2023 (Audited)	31-Dec-2022 (Unaudited)	31-Mar-2022 (Audited)	31-March-2023 (Audited)	31-March-2022	
III. Other income IIII. Total Revenu IV. Expenses III. Operative Expense III. Employee ber III. Employee ber III. Other expense III. Other expense III. Exceptional Ite III. Exceptional Ite III. Exceptional Ite III. Exceptional Ite III. Extraordinary III. Extraordinary III. Extraordinary III. Extraordinary III. Extraordinary III. Extraordinary III. Exceptional Ite III. Extraordinary III. Profit/(Loss) for III. Tax Expenses Ourfil/(Loss) In III. Tax Expenses Ov. Profit/(Loss) In III. III. III. III. III. III. III.	e from Operations				[vinnitan]	(Audited)	
V. Expenses Departive Exp Purchase of S Changes in in Employee ber Finance Cost Depreciation i Changes in in Total Expenses Profit before of Exceptional ite Frofit before of Exceptional ite Profit before of Tax Expenses Current year to Deferred tax MAT Credit Profit/(Loss) for Profit/(Loss) for Profit/(Loss) for In tax expenses of Profit/(Loss) for In tax expenses of Profit/(Loss) for In tax expenses of In tax expenses In t		1,775.52	2,128,24	2,550.05		***************************************	
N. Expenses a) Operative Exp b) Purchase of S c) Changes In Initial j) Employee ber j) Finance Cost l) Other expenses Total Expense r. Profit before e lii. Exceptional ite Exceptional ite Extraordinary C. Profit before t Tax Expenses Current year to Deferred tax MAT Credit Profit/(Loss) for III. Tax expenses ov V. Profit/(Loss) for III. Tax expenses ov III. Current Year III.	evenue (I+II)	-2.39	6.49	8.82	8,773.40	8,241	
Purchase of S Changes in im Employee ber Finance Cost Depreciation in Cother expense Total Expense Profit before e Exceptional ite Extraordinary Profit before t Tax Expense Current year Deferred tax MAT Credit Profit/(Loss) fo Profit/(Loss) fo Profit/(Loss) fo In a expenses In a expense In a expense t In a expen		1,773.13	2,134.73	2,558,87	14.57	19.	
Changes in im Employee ber Finance Cost Depreciation i Other expense Profit before e. Exceptional ite Extraordinary Extraordinary Current year tr Deferred tax MAT Credit Profit/(Loss) for Profit/(Loss) for Itax expenses Current year tr Deferred tax MAT Credit Profit/(Loss) for Itax expenses Itax expe	W Expenses				8,787.97	8,260	
Changes in in Employee ber Employee ber Employee ber Finance Cost Depreciation I Depreciation I Other expense Total Expense Profit before e II. Exceptional Ite Exceptional Ite III. Extraordinary C. Profit before t Tax Expenses Current year to Deferred tax MAT Credit Profit/(Loss) for III. Tax expenses to V. Profit/(Loss) fr. Net	e of Stock in Trade	987.62	1,188.34	1,760.44	*******		
Employee ber	s in inventories Of Finished Goods And Stock-in-Trade	535.31	887.14	735.35	5,573.55	6,295	
Finance Cost Depreciation I Obereciation I Other expense For Profit before e Exceptional Ite Exceptional Ite Exceptional Ite Extraordinary C Profit before e Tax Expenses Current year to Deferred tax MAT Credit Profit/(Loss) fo III. Tax expenses o V. Profit for the ye Owners of the C -Minonity Shareh	te benefit expenses	19.64	-83.56	-120.62	2,568.59 -165.98	1,311	
Other expense Total Expense Profit before e I. Exceptional ite III. Profit before e IIII. Extraordinary C. Profit before t IIII. Extraordinary C. Profit before t Tax Expenses Current year ta Deferred tax MAT Credit Profit/(Loss) fe III. Tax expenses o V. Profit/(Loss) fr III. Tax expen		29.70	45.26	27.04	***************************************	-157	
Other expense Total Expense Profit before e I. Exceptional ite III. Profit before e IIII. Extraordinary C. Profit before t IIII. Extraordinary C. Profit before t Tax Expenses Current year ta Deferred tax MAT Credit Profit/(Loss) fe III. Tax expenses o V. Profit/(Loss) fr III. Tax expen	ation & amortisation expenses	22.07	35.35	23.65	141.36	99	
Total Expense Profit before e Exceptional Ite Extraordinary Extraordinar	Ownses	31.37	35.41	33.45	117.55	88	
Profit before at Exceptional Ite Exceptional Ite III. Exceptional Ite III. Extraordinary		83.01	14.20	143.05	123.35	125.	
iti. Profit before et il. Extraordinary iti. Profit before et il. Extraordinary it.	efore exceptional and extraordinary Items and tax (III-IV)	1,708.72	2.122.15	2,602.36	209.35	230.	
III. Profit before of Extraordinary (C. Profit before to Tax Expenses (Current year to Deferred tax MAT Credit (Control of the Profit/(Loss) for the Profit the Profit thems that (ii) Income Tax Total Other Control Comprehe Profit for the ye Owners of the Commerce of	ral liams	64.41	12.57	43.50	8,667.77	7,992.	
Extraordinary (C. Profit before to Tax Expenses Current year to Deferred tax MAT Credit Profit/(Loss) for Profit/(Loss) for III. Tax expenses ov. Profit/(Loss) for III. Tax expenses of the (III) Income Tax III. Income Tax III. Income Tax Total Other Con Total Ot	fore extraordinary items and tax (V-VI)			73.30	120.20	267.5	
C. Profit before to Tax Expenses Current year to Deferred tax MAT Credit Profit/(Loss) for Interest of Compression of Compress	Dary Items	64.41	12.57	-43.50			
Tax Expenses Current year to Deferred tax MAT Credit Profit/(Loss) fo Profit/(Loss) fo Tax expenses o V. Profit/(Loss) fo fo Net Profit/(Loss) fo fo Net Profit/(Loss) fo fo III Tax expenses o V. Profit/(Loss) fo fo fo Net Profit/(Loss) fo fo fo Tax expenses o V. Profit/(Loss) fo fo fo Tax expenses o Tax expenses o Total Other Comprehe Profit for the ye Owners of the C -Minonity Shareh				43.30	120.20	267.5	
Current year ta Deferred tax MAT Credit Profit/(Loss) fo Profit for Comprehe Profit for the ye Owners of the C Minonity Shareh	766	64.41	12.57	43.50	***************************************		
Deferred tax MAT Credit Profit/{Loss} for Profit/{Loss} for Profit/{Loss} for Profit/{Loss} for Net Profit/{Loss} Other Compret A. (i) Items that (ii) Income Ta B. (i) Items that (iii) Income Ta Total Other Com Total Comprete Profit for the ye Owners of the C -Minonity Shareh				*3.30	120.20	267.9	
MAT Credit Profit/(Loss) for Profit/(Loss) for Tak expenses o V. Profit/(Loss) for /. Net Profit/(Loss) Other Compret A. (i) Items that (ii) Income Ta B. (i) Items that (ii) Income Ta Total Other Com Total Comprehe Profit for the ye Owners of the C -Minonity Shareh		15.31	5.73	-9.41			
L. Profit/(Loss) for Profit/(Loss) for Tax expenses of Yv. Profit/(Loss) for Met Profit (Loss) for Tax (III) Income Tax (I		7.96	7.88	-9.97	36.99		
II. Profit/(Loss) fr III. Tax expenses o V. Profit/(Loss) fr III. Net Profit/(Loss) III. Net Profit III. Net III			7.20	***************************************	-1.01	-5.6	
II. Tax expenses of V. Profit/(Loss) fin f. Net Profit for the Yellow fin f. Net Profit for the Yellow for fin for	oss) for the period from continuing operations (IX-X)	57.05	-1.04	0.21		0.2	
V. Profit/(Loss) fn f. Net Profit/(Los Other Compret A. (i) Items that (ii) Income Ta B. (i) Items that (ii) Income Ta Total Other Con Total Comprehe Profit for the ye Owners of the C -Minority Shareh	255) from discontinuing operations		2.04	43.85	82.19	181.3	
Other Compres A. (i) Items that (ii) Income Ta B. (ii) Items that (iii) Income Ta Total Other Con Total Compreshe Profit for the ye -Owners of the C -Minority Shareh	nses of discontinuing operations						
Other Compres A. (i) Items that (ii) Income Ta B. (i) Items that (ii) Income Ta Total Other Con Total Compreshe Profit for the ye -Owners of the C -Minonity Shareh	oss) from discontinuing operations (after tax) (XII-XIII)						
A. (i) Items that (ii) Income Ta B. (i) Items that (ii) Income Ta Total Other Con Total Comprehe Profit for the ye -Owners of the C -Minority Shareh	L/(Loss) for the period (Xi+XIV)	57.05	-1.04				
(ii) Income Ta B. (i) Items that (ii) Income Ta Total Other Con Total Comprehe Profit for the ye -Owners of the C -Minority Shareh	nprenensive Income			-43.85	82.19	181.32	
(ii) Income Tall Total Other Con Total Other Con Total Comprehe Profit for the ye -Owners of the C -Minority Shareh	is that will not be reclassified to profit or loss		*				
(ii) Income Tall Total Other Con Total Other Con Total Comprehe Profit for the ye -Owners of the C -Minority Shareh	me Tax relating to items that will not be reclassified to profit or loss						
Total Comprehe Profit for the ye -Owners of the C -Minority Shareh	s that will be reclassified to profit or loss		*				
Total Comprehe Profit for the ye -Owners of the C -Minority Shareh			***************************************				
Total Comprehe Profit for the ye -Owners of the C -Minority Shareh	me Tax relating to items that will be reclassified to profit or loss						
Profit for the ye Owners of the C -Minority Shareh	Comprehensive Income for the year						
Owners of the C Minority Shareh	prehensive income for the year	57.05	-1.04				
-Minority Shareh	ne year attributable to:		-1.04	43.85	82.19	181.32	
	The Company	57.05					
			-1.04	-44.96	82.19	181.00	
Basic	r snare		•	1.11		0.32	
Diluted		0.38	0.03				
		0.32	-0.07	-2.99	0.55	12.02	
. a.a ab admit a	uity share capital	15.06	-0.06	-2.49	0.46	10.02	
r- reserve excludir	cluding revaluation reserve as per balance sheet	*****	15.06	15.06	15.06	15.06	

NOTES:

- The above financial statement are prepared in accordance with accounting standards as specified in section 133 of the Companies Act, 2013 and relevant rules thereof and in accordance with the regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at May 27, 2023 and the same have been audited by the
- The company is engaged in three business segments i.e. logistics Service Provider, petroleum and sale of motor vehicles.
- Figures are regrouped/rearranged, wherever considered necessary.
- rigures are regrouper/rearranged, wherever considered recessary.

 The figures for the quarter ended 31st March, 2023 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, 2022.
- There were no investor compliant pending at the beginning of the quarter or lying unresolved at the end of the quarter. During the quarter, the company has not received any investor compliant.

Amount recognised as distribution to equity shareholders:	2022-23		2021-7
inal Dividend		***************************************	
nterim Dividend	3.76		
otal	3.76		* 7
	7.53	~	3.7

The company has passed the board resolution dated 19.01.2023 in respect of sub-division of equity shares. The authorised share capital of the company was Rs. 20,00,00,000/- divided into 2,00,00,000 equity shares of Rs. 10/- each. The company has sub-divided its equity shares of the face value Rs. 10/- inti 10 equity shares of Rs. 1/- each fully paid up.



The company has sold its holding in two of its subsidiary company and the board resolution in respect

Name of the Subsidiary	Sale Consideration (in Rs.)
A.R.S Terminals (India) Private Limited	51,000/-
A.R.S. International Private Limited	2,73,50,000/-

For, Lahoti & Lahoti Chartered Accountants Firm Reg. No.: 112076W hartere

CA Vinayak Kothari M.No. 174546 Partner Membership No. : 174546 Membership No. : 174546

Place: Gandhidham Date: May 27, 2023

Vinay Dimenath Managing Direct Din: 2544536

ACCURACY SHIPPING LIMITED CIN NO. L52321GJ2008PLC055322 CONSOLIDATED BALANCE SHEET AS AT 31st MARCH, 2023

	Particulars	Note No.	As at	(` in millions As at
T	ASSETS		March 31, 2023	March 31, 2022
1	Non-current assets			
	(a) Property, Plant and Equipment & Intangible			
	Assets	2		
	(i) Plant, Property & Equipment		680.64	495.86
	(ii) Capital Work-in Progress		11 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	45.48
	(iii) Other Intangible Assets		56.61	65.89
	(c) Financial Assets			
	(i) Investments		•	. *
	(ii) Loans	3		8.00
	(iii) Other Financial Assets	4	10.31	7.71
	(d) Deferred Tax Assets (Net)			
			747.56	C72 04
2	Current assets		/4/.30	622.94
	(a) Inventories	5	317.44	474.00
	(a) Financial assets	•	317.44	174.50
	(i) Trade Receivables	6	1,068.18	1 244 12
	(ii) Cash and Cash Equivalents	7	23.91	1,344.13
	(iii) Bank balances other than (ii) above	8	134.05	19.35
	(iv) Other Current Financial Assets		134.03	61.98
	(b) Current Tax Assets (Tax)			
	(c) Other Current Assets	9	526.23	700.70
	(d) Current Tax Assets (Tax)		320.23 44.57	780.79
	, , , , , , , , , , , , , , , , , , ,		***************************************	
			2,114.38	2,380.74
	Total Assets		2,861.94	3,003.68
11.	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share Capital	10	150.56	150.56
	(b) Other Equity	11	922.59	847.97
	(c) Money received against share warrants		83.25	83.25
			1,156.40	1,081.78
				w/o-0-20.7 O
	Minority Interest			4.22
	Liabilities			
1	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	12	157.75	224
	(ii) Other Financial Liabilities	13	167.25	385.14
	(b) Provisions	14	51.97	54.40
	(c) Deferred Tax Liabilities (Net)	7.4	7.54	3.92
	(-)		14.67	13.64
2	Current liabilities		241.43	457.10
•	(a) Financial liabilities			
	(i) Borrowings			
		15	922.45	788.51
	(ii) Trade payables			
	- Total outstanding dues to Micro Enterprise &	16	0.44	0.33
	Small Enterprise		0.77	0.55
	- Total outstanding dues of Creditors other than	16	396.49	400 04
	Micro Enterprise & Small Enterprise		330.43	498.84
	(iii) Other Financial Liabilities	17	7.42	7.65
	(b) Other Current Liabilities	18	137.31	164.04
	(c) Current Tax Liabilities (Tax)			1.19
			1,464.11	1,460.57
	Total Equity and Liabilities		***************************************	
			2,861.94	3,003.68

For, Lahoti & Lahoti Chartered Accountants Firm Reg. No.: 112076W

CA Vinayak Kothari M.No.174646 Partner

Charte

Membership No. 174646

Vinay Dinmath Tribaths (1997)
Managing Director
Din: 02344536

For and on behalf of the Accuracy Shipping

ACCURACY SHIPPING LIMITED CIN NO. L52321GJ2008PLC055322 CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

(' in millions) Particulars 2022-2023 2021-2022 CASH FLOW FROM OPERATING ACTIVITIES Net Loss before tax & exceptional items 120.20 267.99 - Depreciation 123.35 125.08 - Tax & Other Adjustments (0.05) 0.15 - Interest Expense 113.83 85.22 - Interest Income (6.22) (6.39) - MAT Credit 0.21 - Profit on Sale of Asset (0.31) Changes in Working Capital:-Adjustment for (Increase) / Decrease in Operating Assets - Trade Receivables 275.95 (291.06) - Inventories (142.94) (162.14) - Other Non Current Financial Assets 5.40 0.07 - Other Current Financial Assets (72.07) (56.67) - Current Tax (Net) 144 571 0.46 - Other Current Assets 254.56 (483.53) Adjustment for Increase / (Decrease) in Operating Liabilities - Other Current & Non Current Financial Liabilities (2.67)(0.37) - Other Current Liabilities (26.73) 53.40 - Provisions 3.62 2,43 - Current Tax (Net) (1.19) 1.19 - Trade Payables (102.24) 353.28 Cash generated from Operations 498.23 (110.99) Direct taxes paid (36.99) (81.20) Cash flow before extraordinary Items 461.24 (192.19)Net cash from Operating Activities (A) 461 24 (192.19)CASH FLOW FROM INVESTING ACTIVITIES Purchase of Fixed Assets and CWIP (270.34) (120.56) Sale of Fixed Assets 16.97 4,99 Payment of Minority Interest (4.22) Interest Received 6.22 6.39 Net Cash used in Investing Activities (B) (251.37) (109.18)CASH FLOW FROM FINANCING ACTIVITIES C Proceeds / (Repayment) from / (of) Borrowings (Net) (83.95) 271.74 Proceeds / (Repayment) from Issue of Share Capital 2.37 Proceeds / (Repayment) from Issue of Share Warrants 83.25 Dividend Paid (7.53) (3.76) Interest Paid (113.83) (85.22) Net cash used Financing Activities (C) (205.31)268.37 Net increase in cash and cash equivalents (A+B+C) 4.55 (33.00) Cash and cash equivalents at the beginning of the year 19.36 52.36 Cash and cash equivalents at the end of the year 23.91 19.36 Components of Cash & Cash Equivalents Cash on Hand 1.59 Balances with banks: a) in current account 22.72 17.76

For, Lahoti & Lahoti Chartered Accountants Firm Reg. No.: 112076W

Total Cash and Bank Equivalents (As per Note 6)

harte

n

CA Vinayak Kotharis, N. 112076W Partner Membership No.

M.No.174646 974646th

PING For and on behalf of ti Accuracy Ships

23.91

19.35

Vinay Phanath Managing Director

Din: 02344536

(formerly known as Accuracy Shipping Private Limited)

SURVEY NO : 42, PLOT NO : 11 MEGHPAR BORICHI ANJAR Kachchh GJ 370110

CIN:L52321GJ2008PLC055322

Consolidated Segment Report for the quarter and year ended 31st March 2023

		Rs in Mn except per share data						
			Quarter Ended		Year Ended			
Sr.No	Particulars	31-Mar-2023	31-Dec-2022	31-Mar-2022	31-Mar-2023	31-Mar-2022		
	Segment Value of Sales and Services (Revenue)	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)		
		4 204 42	1007 70					
	Logistics Services Sale of Trolley	1,291.13	1,367.73	2,012.20	6402.10	7,366.31		
	Sale of Trolley Sale of Commerical Vehicle	(156.90)	69.50	43.44		139.31		
1	Sale of Petrol & Petroleum Products	538.78	586.49	342.77	2044.34	386.83		
1		189.83	206.01	219.59	550.40	664.89		
	Others	(2.39)	6.47	8.81	14.57	19.90		
	Net Value of Sales & Services	1,860.44	2,236.20	2,626.81	9,011.40	8,577.24		
	Less: Inter Segment Transfers	87.29	101.48	67.95	223.42	316.30		
*****	Revenue from Operations	1,773.14	2,134.73	2,558.86	8,787.97	8,26 0.94		
	Segment Results (EBITDA)					MARKAT ATTEMENT AND		
	Logistics Services	112.04	55.95	-79.62	347.30	473.97		
	Sale of Trolley	3.20	13.24	-2.07	347.50	2.51		
_	Sale of Commerical Vehicle	2.33	11.27	-1.34	4.48	2.09		
2	Sale of Petrol & Petroleum Products	0.30	2.87	96.04	9.32	2.76		
	Others	- 0.50	-0.00	0.61	5.52	-0.01		
	Total Segment Profit before Interest, Tax, Exceptional item		0.00	0.01		-0.01		
	and Depreciation, Amortisation and Depletion	117.87	92.24	42.62	254.40			
	and Depression, Amoretsation and Depletion	117.87	83.34	13.62	361.10	481.32		
	Segment Results (EBIT)							
	Logistics Services	95.60	21.20	110.07	350.55			
	Sale of Trolley	85.60 6.18	31.39	-110.87	250.55	353.25		
	Sale of Commerical Vehicle		12.16	-2.66		1.40		
3	Sale of Petrol & Petroleum Products	(4.67)	2.14	-2.51	-19.59	0.90		
	Others	(0.61)	2.22	95.60	6.79	0.70		
			-0.00	0.61		-0.01		
	Total Segment Profit before Interest and Tax and							
	Exceptional item	86.50	47.92	-19.84	237.75	356.24		
	(i) Finance cost	22.06	35.35	23.65	117.54	88.25		
	(ii) Interest Income		-					
	Du-Gap-fall-T							
	Profit Before Tax	64.44	12.57	-43.49	120.20	267.99		
	(i) Current Tax	15.31	5.73	-9.62	36.99	80.99		
	(ii) Deferred Tax	(7.96)	7.88	-9.97	1.01	-5.68		
	Profit After Tax	57.08	-1.04	-43.84	82.19	181.32		
	Segment Assets							
	Logistics Services	1,901.71	1,983.21	2,389.36	1901.71	2389.36		
4	Sale of Commerical Vehicle	882.10	1,060.74	537.58	882.10	537.58		
7	Sale of Petrol & Petroleum Products	78.13	100.86	76.74	78.13	76.74		
	Others	-	8.26			-		
	Total Segment Assets	2861.94	3153.07	3003.68	2861.94	3003.68		
	Commont linkilision							
	Segment Liabilities							
	Logistics Services	1,048.70	1,058.59	1,304.86	1048.70	1304.86		
5	Sale of Commerical Vehicle	655.72	993.73	537.84	655.72	537.84		
	Sale of Petrol & Petroleum Products	1.11	-6.91	79.20	1.11	79.2		
	Others	-	8.23					
	Total Segment Liabilities	1,705.54	2,053.64	1,921.90	1,705.54	1,921.90		

