Accuracy Shipping Limited

PERFECTION IS AN ATTITUDE

February 13th, 2024

To,
National Stock Exchange of India ltd
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 Tuesday, 13th February, 2024

Dear Sir / Madam,

In relation to earlier communication dated February 06th, 2024, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. Tuesday, February 13, 2024, 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 Un-Audited Financial Results of the Company for the quarter and nine-months ended December 31, 2023. pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation 2015.

The Board Meeting commenced at 3:00 p.m. and concluded at 4:30 p.m.

You are requested to take the same on records.

Yours faithfully,
For Accuracy Shipping Limited

Vinay Dinanath Tripathi
Digitally signed by Vinay Dinanath Tripathi
Date: 2024.02.13 16:31:42 +05'30'

VINAY DINANATH TRIPATHI
(Managing director)
DIN : 02344536

GST No : Gujarat - 24AAHCA3717A1ZB,
GST No : Maharashtra - 27AAHCA3717A1Z5,
GST No : Tamilnadu - 33AAHCA3717A1ZC,
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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

BALAJI

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 31st December, 2023 ("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.

"Akshat House", Plot No. 220, Sector 1-A, Gandhidham (Kutch) 370 201.
Tel. : (O) 226699, 225386 (Dir.) 229247 **Fax :** 02836-231790
E-mail : arun@lahotiandlahoti.com

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. CIR/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

Lahoti & Lahoti

Chartered Accountants

ICAI Firm's registration number: 112076W

Lahoti & Lahoti Chartered Accountants FRN.112076W M.No.174646 Gandhidham

CA Vinayak Kothari

Membership No. 174646

Place: Gandhidham

Date: February 13, 2024

UDIN: 24174646BKBUAD5113

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

CIN:L52321GJ2008PLC055322

Statement of Financial Results for the quarter and nine months ended 31st December 2023

Rs in Mn except per share data

Sr. No.	Particulars	Quarter ended			Nine Month ended		Year Ended
		31-Dec-2023 (Unaudited)	30-Sep-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-March-2023 (Audited)
I.	Revenue from Operations	1,855.71	2,060.67	2,031.93	5,331.64	6,763.61	8,756.51
II.	Other Income	-3.76	6.64	2.77	5.77	12.26	14.45
III.	**Total Revenue (I+II)**	**1,851.95**	**2,067.31**	**2,034.70**	**5,337.41**	**6,775.87**	**8,770.97**
IV.	**Expenses**						
a)	Operative Expenses	952.07	1,400.67	1,184.09	3,193.76	4,593.66	5,562.45
b)	Purchase of Stock in Trade	683.86	705.65	791.62	1,703.06	1,878.31	2,668.59
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	114.57	-144.94	-77.22	132.31	-156.36	-165.98
d)	Employee benefit expenses	46.30	40.45	39.50	124.41	98.17	139.95
e)	Finance Cost	27.08	27.40	32.29	84.70	90.28	117.54
f)	Depreciation & amortisation expenses	33.07	31.95	33.65	95.19	87.57	123.31
g)	Other expenses	14.75	35.26	11.55	83.68	112.54	208.88
	Total Expenses	**1,871.70**	**2,096.42**	**2,015.49**	**5,417.10**	**6,704.18**	**8,654.75**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	**-19.75**	**-29.11**	**19.21**	**-79.70**	**71.69**	**116.22**
VI.	Exceptional Items	-	-	-		-	-
VII.	**Profit before extraordinary items and tax (V-VI)**	**-19.75**	**-29.11**	**19.21**	**-79.70**	**71.69**	**116.22**
VIII.	Extraordinary Items			-	-	-	-
IX.	**Profit before tax (VII-VIII)**	**-19.75**	**-29.11**	**19.21**	**-79.70**	**71.69**	**116.22**
X.	**Tax Expenses**						
a)	Current year tax	-	-	5.60		20.88	35.96
b)	Deferred tax	9.15	-7.30	7.73	8.65	8.88	1.01
c)	MAT Credit	-	-				-
XI.	**Profit/(Loss) for the period from continuing operations (IX-X)**	**-28.90**	**-21.81**	**5.88**	**-88.35**	**41.93**	**79.25**
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)**	**-28.90**	**-21.81**	**5.88**	**-88.35**	**41.93**	**79.25**
	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	**-28.90**	**-21.81**	**5.88**	**-88.35**	**41.93**	**79.25**
XVI.	**Earning per share**						
a)	Basic	-0.19	-0.15	0.39	-0.59	2.78	0.53
b)	Diluted	-0.19	-0.15	0.33	-0.59	2.32	0.44
XVII.	**Paid up equity share capital**	**150.56**	**150.56**	**150.56**	**150.56**	**15.06**	**150.56**
XVIII.	**Reserve excluding revaluation reserve as per balance sheet**						**914.99**

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 thereofand 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 February 13, 2024.
3. The company is engaged in three business segments i.e. logistics Service Provider and petroleum and sale of motor vehicles.
4. Figures are regrouped/rearranged, wherever considered necessary.
5. There were no investor comliant 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.
6. Margins were negatively affected due to reduction of International freight rates, weak demand environment & diminished negotiating power.

For Accuracy Shipping Limited

ACCURACY SHIPPING LIMITED

Vinay Tripathi
Managing Director
DIN:02344536

Accuracy Shipping Limited

(formerly known as Accuracy Shipping Private Limited)

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

CIN:L52321GJ2008PLC055322

Segment Report for the quarter and nine months ended 31st December 2023

Rs in Mn except per share data

Sr.No	Particulars	Quarter Ended			Nine Month ended		Year Ended
		31-Dec-2023 (Unaudited)	30-Sep-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-Mar-2023 (Audited)
1	**Segment Value of Sales and Services (Revenue)**						
	Logistics Services	1,159.27	1,377.37	1,361.43	3409.07	5097.99	6,336.65
	Sale of Commerical Vehicle	533.28	619.90	532.45	1621.73	1407.67	2,044.34
	Sale of Petrol & Petroleum Products	180.94	169.23	206.01	509.76	360.57	550.40
	Others	(3.76)	6.64	2.77	5.77	12.26	14.45
	Net Value of Sales & Services	**1,869.73**	**2,173.13**	**2,102.66**	**5,546.33**	**6,878.49**	**8,945.83**
	Less: Inter Segment Transfers	17.78	105.82	67.96	208.93	102.62	174.86
	Revenue from Operations	**1,851.95**	**2,067.31**	**2,034.70**	**5,337.41**	**6775.87**	**8,770.97**
2	**Segment Results (EBITDA)**						
	Logistics Services	32.26	15.35	80.90	73.94	243.97	343.28
	Sale of Commerical Vehicle	5.37	14.53	1.39	21.97	-3.44	4.48
	Sale of Petrol & Petroleum Products	2.77	0.36	2.87	4.28	9.02	9.32
	Others	-	-	-			-
	Total Segment Profit before Interest, Tax, Exceptional item and Depreciation, Amortisation and Depletion	**40.40**	**30.23**	**85.16**	**100.20**	**249.55**	**357.08**
3	**Segment Results (EBIT)**						
	Logistics Services	7.93	-7.86	56.34	4.73	173.68	246.57
	Sale of Commerical Vehicle	(2.30)	6.79	-7.07	-1.11	-19.11	-19.59
	Sale of Petrol & Petroleum Products	1.70	-0.64	2.22	1.39	7.40	6.79
	Others	-	-	-			
	Total Segment Profit before Interest and Tax and Exceptional item	**7.34**	**-1.73**	**51.50**	**5.01**	**161.97**	**233.77**
	(i) Finance cost	27.08	27.40	32.29	84.70	90.28	117.54
	(ii) Interest Income		-				
	Profit Before Tax	**-19.74**	**-29.11**	**19.21**	**-79.70**	**71.69**	**116.22**
	(i) Current Tax	-		5.60	-	20.88	35.96
	(ii) Deferred Tax	9.15	-7.30	7.73	8.65	8.88	1.01
	Profit After Tax	**-28.89**	**-21.81**	**5.88**	**-88.35**	**41.93**	**79.25**
4	**Segment Assets**						
	Logistics Services	2,105.00	1,996.46	2,060.32	2105.00	2060.32	1894.24
	Sale of Commerical Vehicle	635.95	757.40	903.81	635.95	903.81	882.10
	Sale of Petrol & Petroleum Products	90.27	60.34	100.86	90.27	100.86	78.13
	Others	-	-				-
	Total Segment Assets	**2831.23**	**2814.20**	**3064.99**	**2831.23**	**3064.99**	**2854.47**
5	**Segment Liabilities**						
	Logistics Services	1,315.54	1,203.98	1,060.98	1315.54	1,060.98	1048.83
	Sale of Commerical Vehicle	427.42	515.94	866.36	427.42	866.36	655.72
	Sale of Petrol & Petroleum Products	27.69	4.93	25.99	27.69	25.99	1.11
	Others						
	Total Segment Liabilities	**1,770.65**	**1,724.85**	**1,953.34**	**1,770.65**	**1,953.34**	**1,705.67**

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 Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as ("the Group"), for the quarter Ended on 31st December, 2023 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

"Akshat House", Plot No. 220, Sector 1-A, Gandhidham (Kutch) 370 201.
Tel. : (O) 226699, 225386 (Dir.) 229247 **Fax :** 02836-231790
E-mail : arun@lahotiandlahoti.com

The Statement includes the results of the following entities:

- Jayant Logistics Private Limited (Wholly Owned Subsidiary Company)

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

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

Lahoti & Lahoti Chartered Accountants
F.R.N. 112076W
M.No. 174646
Gandhidham

CA Vinayak Kothari
Membership No. 174646

Place: Gandhidham
Date: February 13, 2024
UDIN: 24174646BKBUAE1631

Accuracy Shipping Limited
(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 ended 31st December 2023

Rs in Mn except per share data

Sr. No.	Particulars	Quarter ended			Nine Month ended		Year Ended
		31-Dec-2023 (Unaudited)	30-Sep-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-March-2023 (Audited)
I.	Revenue from Operations	1,874.70	2,073.73	2,128.24	5,369.82	6,997.88	8,773.40
II.	Other Income	-3.73	6.64	6.49	5.80	16.96	14.57
III.	**Total Revenue (I+II)**	**1,870.97**	**2,080.37**	**2,134.73**	**5,375.62**	**7,014.84**	**8,787.97**
IV.	**Expenses**						
a)	Operative Expenses	970.54	1,411.75	1,188.34	3,228.39	4,585.93	5,573.55
b)	Purchase of Stock in Trade	683.86	705.65	887.14	1,703.06	2,133.28	2,668.59
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	114.57	-144.94	-83.56	132.31	-185.62	-165.98
d)	Employee benefit expenses	46.70	41.41	45.26	126.16	111.66	141.36
e)	Finance Cost	27.08	27.39	35.35	84.70	95.48	117.55
f)	Depreciation & amortisation expenses	33.08	31.96	35.41	95.21	91.98	123.35
g)	Other expenses	14.87	35.37	14.20	83.98	126.34	209.35
	Total Expenses	**1,890.69**	**2,108.57**	**2,122.15**	**5,453.81**	**6,959.06**	**8,667.77**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	**-19.72**	**-28.22**	**12.57**	**-78.19**	**55.77**	**120.20**
VI.	Exceptional Items	-	-	-		-	-
VII.	**Profit before extraordinary items and tax (V-VI)**	**-19.72**	**-28.22**	**12.57**	**-78.19**	**55.77**	**120.20**
VIII.	Extraordinary Items			-	-	-	-
IX.	**Profit before tax (VII-VIII)**	**-19.72**	**-28.22**	**12.57**	**-78.19**	**55.77**	**120.20**
X.	**Tax Expenses**						
a)	Current year tax	-	-0.16	5.73	-	21.68	36.99
b)	Deferred tax	9.16	-7.30	7.88	8.66	8.97	-1.01
c)	MAT Credit	-	-				
XI.	**Profit/(Loss) for the period from continuing operations (IX-X)**	**-28.88**	**-20.76**	**-1.04**	**-86.84**	**25.12**	**82.19**
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)**	**-28.88**	**-20.76**	**-1.04**	**-86.84**	**25.12**	**82.19**
	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	**-28.88**	**-20.76**	**-1.04**	**-86.84**	**25.12**	**82.19**
	Profit for the year attributable to:						
	Owners of the Company	-28.88	-20.76	-1.04	-86.84	25.12	82.19
	Minority Shareholders	-	-	-	-	-	-
XVI.	**Earning per share**						
a)	Basic	-0.19	-0.14	-0.07	-0.58	1.67	0.55
b)	Diluted	-0.19	-0.14	-0.06	-0.58	1.39	0.46
XVII.	**Paid up equity share capital**	**150.56**	**150.56**	**150.56**	**150.56**	**15.06**	**15.06**
XVIII.	**Reserve excluding revaluation reserve as per balance sheet**						**922.59**

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 thereofand 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 February 13, 2024.
3. The company is engaged in three business segments i.e. (a). logistics Service Provider, (b) Sale of petroleum and petroleum products (c) and sale of motor vehicles.
4. Figures are regrouped/rearranged, wherever considered necessary.
5. There were no investor comliant 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.
6. Margins were negatively affected due to reduction of International freight rates, weak demand environment & diminished negotiating power.

For Accuracy Shipping Limited

ACCURACY SHIPPING LIMITED

Vinay Tripathi
Managing Director
DIN:02344536

Accuracy Shipping Limited

(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 nine months ended 31st December 2023

Rs in Mn except per share data

Sr.No	Particulars	Quarter Ended			Nine Month ended		Year Ended
		31-Dec-2023 (Unaudited)	30-Sep-2023 (Unaudited)	31-Dec-2022 (Unaudited)	31-Dec-2023 (Unaudited)	30-Dec-2022 (Unaudited)	31-Mar-2023 (Audited)
1	**Segment Value of Sales and Services (Revenue)**						
	Logistics Services	1,178.25	1,396.56	1367.73	3447.25	5110.97	6,402.10
	Sale of Trolley	-	-	69.50	0.00	156.90	-
	Sale of Commerical Vehicle	533.28	619.90	586.49	1621.73	1505.56	2,044.34
	Sale of Petrol & Petroleum Products	180.94	169.23	206.01	509.76	360.57	550.40
	Others	(3.73)	6.64	6.47	5.80	16.96	14.57
	Net Value of Sales & Services	**1,888.75**	**2,192.33**	**2,236.20**	**5,584.55**	**7,150.96**	**9,011.40**
	Less: Inter Segment Transfers	17.78	105.82	101.48	208.93	136.13	223.42
	Revenue from Operations	**1,870.97**	**2,086.51**	**2,134.73**	**5,375.62**	**7,014.84**	**8,787.97**
2	**Segment Results (EBITDA)**						
	Logistics Services	32.29	16.85	55.95	75.48	235.26	347.30
	Sale of Trolley	-	-	13.24		-3.20	
	Sale of Commerical Vehicle	5.37	14.53	11.27	21.97	2.15	4.48
	Sale of Petrol & Petroleum Products	2.77	0.36	2.87	4.28	9.02	9.32
	Others			-0.00		0.00	
	Total Segment Profit before Interest, Tax, Exceptional item and Depreciation, Amortisation and Depletion	**40.43**	**31.74**	**83.34**	**101.73**	**243.24**	**361.10**
3	**Segment Results (EBIT)**						
	Logistics Services	7.94	-6.38	31.39	6.24	164.95	250.55
	Sale of Trolley	-	-	12.16		-6.18	
	Sale of Commerical Vehicle	(2.30)	6.79	2.14	-1.11	-14.92	-19.59
	Sale of Petrol & Petroleum Products	1.70	-0.64	2.22	1.39	7.40	6.79
	Others			-0.0011		0.00	
	Total Segment Profit before Interest and Tax and Exceptional item	**7.35**	**-0.23**	**47.92**	**6.51**	**151.25**	**237.75**
	(i) Finance cost	27.08	27.40	35.35	84.70	95.48	117.54
	(ii) Interest Income						
	Profit Before Tax	**-19.72**	**-27.62**	**12.57**	**-78.19**	**55.77**	**120.21**
	(i) Current Tax			5.73	-	21.68	36.99
	(ii) Deferred Tax	9.16	-7.30	7.88	8.66	8.97	1.01
	Profit After Tax	**-28.88**	**-20.32**	**-1.04**	**-86.84**	**25.12**	**82.19**
4	**Segment Assets**						
	Logistics Services	2,133.56	2,010.06	1983.21	2133.56	1983.21	1901.71
	Sale of Commerical Vehicle	635.95	757.40	1060.74	635.95	1060.74	882.10
	Sale of Petrol & Petroleum Products	90.27	60.34	100.86	90.27	100.86	78.13
	Others	-	0	8.26	0.00	8.26	0.00
	Total Segment Assets	**2859.78**	**2827.80**	**3153.07**	**2859.78**	**3153.07**	**2861.94**
5	**Segment Liabilities**						
	Logistics Services	1,337.93	1,208.49	1058.59	1337.93	1058.59	1048.70
	Sale of Commerical Vehicle	427.42	515.94	993.73	427.42	993.73	655.72
	Sale of Petrol & Petroleum Products	27.69	4.93	-6.91	27.69	-6.91	1.11
	Others	-	-	8.23	-	8.23	-
	Total Segment Liabilities	**1,793.03**	**1,729.36**	**2,053.64**	**1,793.03**	**2,053.64**	**1,705.54**

ACCURACY SHIPPING LIMITED