



Dt. 30.08.2024

To,

To,

The Manager

BOMBAY STOCK EXCHANGE LTD

1ST Floor ,P J Towers ,

Dalal Street

Mumbai- 400001.

Equity Script Code: 539864

ISIN: INE009U01011

Dear Sir,

Sub: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015-Change in Auditors

Pursuant to Regulation 30 of (SEB) Listing Regulations, 2015) read with SEBI Circular No. CIR/CFD/CMD1/114/2019 dated October 18, 2019, we wish to inform that M/s. N C RUPAWALA & CO., Chartered Accountant (Firm Registration No. 125757W) as Statutory Auditor of the Company have tendered the resignation letter dated on 28TH AUGUST,2024 informing their inability to continue as the Statutory Auditor of the Company due to preoccupation.

The copy of the resignation letter dated on 28TH AUGUST,2024 with Annexure A as received from M/s. N C RUPAWALA & CO., Chartered Accountant is attached herewith.

Details with respect to resignation/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.

You are requested to take the same on your record.

Yours Truly,
For Board of Directors of,
Ghushine Fintrade Ocean Ltd

Sd/-
GHUSHINE FINTRRADE OCEAN LIMITED

Registered Address: Ground floor -27, Aagam Cross Road, AC Market opposite Star Galaxy near Shringar Residency, Vesu, Ahmedabad, Gujarat - 380007 M: 9377647822
Email id: ghushine95e@gmail.com GSTIN: 24AABCP3988Q1ZO CIN: L65910GJ1995PLC025823



(ALOK JAIN)
Managing Director
DIN: 00006643

Alok Jain

Date: 30.08.2024
Place: Surat

Encl: a) ANNEXURE
b) ANNEXURE A disclosure of information by auditor upon resignation

GHUSHINE FINTRRADE OCEAN LIMITED

Registered Address: Ground floor -27, Aagam Cross Road, AC Market opposite Star
Galaxy near Shringar Residency, Vesu, Dahisar Road, Surat-395007 M: 9377647822
Email id: ghushine95e@gmail.com GSTIN: 24AABCP3988Q1ZO CIN: L65910GJ1995PLC025823

N C Rupawala & Co.

Chartered Accountants

Date: 28th August, 2024

To,
The Board of Directors,
Ghushine Fintrade Ocean Limited,
Surat.

Subject: - **Resignation from the post of the Statutory Auditor of the Company.**

Dear Sir,

This is to inform you that due to my pre-occupation in other assignments, I am not in the position to devote my time to the affairs of the company. Accordingly, I am submitting my resignation as the statutory auditor of the Company with immediate effect.

I therefore, request you to consider this letter as my formal resignation from the Statutory Auditor of the company.

Thanking You.

Yours Truly,

FOR N. C. RUPAWALA & CO.
Chartered Accountants
Firm Reg. no. 125757W

NEHAL
CHANDRAKANT
RUPAWALA

Digitally signed by NEHAL
CHANDRAKANT RUPAWALA
Date: 2024.08.28 17:25:31
+05'30'

Nehal C. Rupawala
Partner
M. No.: 118029
Place: Surat



N C Rupawala & Co.

Chartered Accountants

Annexure A

1. Name of the listed entity/ material subsidiary: **Ghushine Fintrade Ocean Limited**
2. Details of the statutory auditor:
 - a. Name: **N. C. Rupawala & Co**
 - b. Address: **502/507/508, Takshashila Apartment, Majuragate, Surat -395002**
 - c. Phone number: **+91 98241 99655**
 - d. Email: **nrupawala@hotmail.com**
3. Details of association with the listed entity/ material subsidiary:
 - a. Date on which the statutory auditor was appointed: **30/09/2023**
 - b. Date on which the term of the statutory auditor was scheduled to expire: **Till the conclusion of the 33rd Annual General Meeting of the Company to be held in the year 2028**
 - c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission : **Independent Auditor's Report For Financial Year 2023-24, 13/05/2024.**
4. Detailed reasons for resignation: **Due to pre-occupation in other assignments, I am not in the position to devote my time to the affairs of the company.**
5. In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors): **We don't have any concerns prior to resignation. We approached Board of Director of the company as on 28/08/2024 for the purpose of resignation from the engagement.**
6. In case the information requested by the auditor was not provided, then following shall be disclosed:
 - a. *Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.*
 - b. *Whether the lack of information would have significant impact on the financial statements/results.*
 - c. *Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid*

down in SA 705 (Revised)

- d. Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.

Any of the above cases are not relevant for our resignation from the engagement.

7. Any other facts relevant to the resignation: **our resignation is accepted by the Board of Director without any objection on 28/08/2024.**

Declaration

1. I/ We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. I/ We hereby confirm that there is no other material reason other than those provided above for my resignation/ resignation of my firm.

N. C. RUPAWALA & CO

Chartered Accountants

Firm Reg. No.: 125757W

NEHAL
CHANDRAKANT
RUPAWALA

Digitally signed by NEHAL
CHANDRAKANT RUPAWALA
Date: 2024.08.28 16:59:42
+05'30'

Nehal C. Rupawala

Partner

Membership No.: 118029

Place: Surat

Date: 28/08/2024



Encl. – Resignation Letter