



GHUSHINE

Dt. 28.01.2026

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, It is hereby informed that M/s. APM & CO., Chartered Accountant (Firm Registration No. 147804W) Statutory Auditor of the Company have submitted the **RESIGNATION LETTER** dated on 27TH January, 2026 informing their inability to continue as the Statutory Auditor of the Company due to preoccupation in other assignments.

The copy of the resignation letter dated on 27TH January, 2026 with Annexure A as received from M/s. APM & CO., Chartered Accountant is attached herewith.

GHUSHINE FINTRRADE OCEAN LIMITED

Registered Address: Ground floor -27, Aagam Cross Road, AC Market opposite Star Galaxy near Shringar Residency, Vesu Abhava road, Surat-395007 M: 7069253531
Email id: ghushine95e@gmail.com GSTIN: 24AABCP3988Q1ZO CIN: L65910GJ1995PLC025823
Website: www.ghushineindia.com

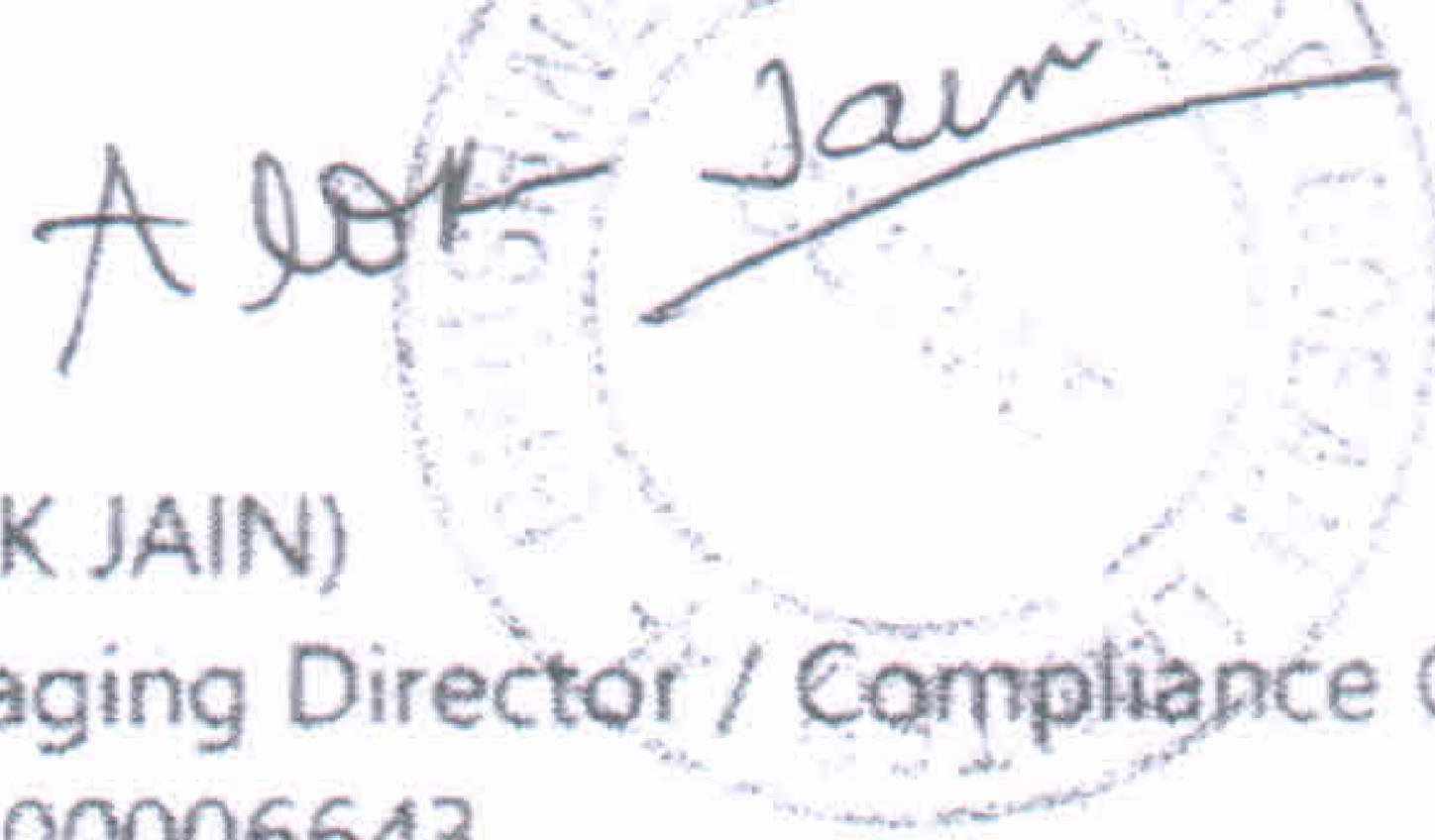




Details with respect to resignation/ change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations, SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015 and CIR/CFD/CMD1/114/2019 dated October 18, 2019 are annexed herewith.

Kindly take the note of the same on your record.

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


(ALOK JAIN)
Managing Director / Compliance Officer
DIN: 00006643

Date: 28.01.2026

Place: Surat

Encl: a) ANNEXURE

b) ANNEXURE A disclosure of information by auditor upon resignation

GHUSHINE FINTRRADE OCEAN LIMITED

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Website: www.ghushineindia.com



Details with respect to change in Auditors of the Company as required under Regulation 30 Read with Schedule III of the Listing Regulations and SEBI Circular CIR/CFD/CMD/4/2015 dated September 09, 2015:

Sr. No.	Particulars	Details
1	Name of the Company	Ghushine Fintrade Ocean Limited
2	Name of Auditor	APMM & CO. (FRN: 147804W)
3	Reason for Change viz., appointment, resignation, removal, death or otherwise	Resignation as statutory auditor as per letter dated 27 th January, 2026
4	Effective Date of resignation	27 th January, 2026
5	Brief profile	Not Applicable
6	Disclosure of relationships between directors (in case of appointment of a director)	NIL

Yours Truly,

For Board of Directors of,

Ghushine Fintrade Ocean Ltd

Alok Jain
(Alok Jain)
Managing Director / Compliance Officer

DIN: 00006643

Date: 28.01.2026

Place: Surat

GHUSHINE FINTRRADE OCEAN LIMITED

Registered Address: Ground floor -27, Aagam Cross Road, AC Market.opposite Star Galaxy near Shrungar Residency, Vesu Abhava road, Surat-395007 M: 7069253531
Email id: ghushine95e@gmail.com GSTIN: 24AABCP3988Q1ZO CIN:L65910GJ1995PLC025823

Website: www.ghushineindia.com



Date: 27.01.2026

To,
The Board of Directors
GHUSHINE FINTRRADE OCEAN LIMITED
Shop No. - GF/27, Aagam Cross Road AC Market,
Opp - Star, Galaxy, Vesu - Abhavard, Surat - 395007,
Gujarat, India.

Subject: Resignation as Statutory Auditor of the Company

Dear Sir

This is to inform you that due to my pre -occupation in other assignment, I am not in a position to devote further time to the affairs of the Company.

Accordingly, I am submitting my resignation as Statutory Auditor of the Company for the FY 2025-26 w.e.f. 27.01.2026.

I therefore, request you to treat this letter as my resignation from the Statutory Auditor of the Company.

Thanking you,

Yours faithfully,

For A P M M & Co.
(Chartered Accountants)



CA Ayush Agarwal
Partner
M. No - 190707
FRN - 147804W

Date: 27/01/2026
Place: Surat

● **HEAD OFFICE :**
38, UPPER BASEMENT, DHEERAJ HERITAGE,
NEAR MILAN JUNCTION, S.V. ROAD,
SANTACRUZ (W), MUMBAI - 400 054.
TEL : 022-49738837 / 26616115
E-mail : apmm.mumbai@gmail.com

● **CORPORATE OFFICE :**
1ST FLOOR, GUARDIAN HOUSE,
SUMAN DESAI WADI, NEAR UDHNA DARWAJA,
RING ROAD, SURAT - 395 002.
TEL : 0261-4891100 / 4894506
E-mail : apmm.surat@gmail.com

● **AHMEDABAD BRANCH :**
609, 8TH FLOOR, SHREE BALAJI HEIGHTS,
C.G. ROAD, AHMEDABAD - 380 015.
TEL : 079-40391209
E-mail : apmm.ahmedabad@gmail.com

● **BOISAR BRANCH :**
C-10, BLDG. NO. K-1/2, ANANT APARTMENT
NAVAPUR ROAD, BOISAR - 401 501.

Sr. No	Particulars	Explanations
1	Name of the listed entity/ material subsidiary:	GHUSHINE FINTRRADE OCEAN LIMITED
2	Details of the statutory auditor: a. Name: b. Address: c. Phone number: d. Email:	APMM & Co. 1st Floor, Gurdian House, Suman Desai wadi, Udhna Darwaja, Ring Road, Surat - 395 002. +91 74050 74838 apmm.surat@gmail.com
3	Details of association with the listed entity/ material subsidiary: a. Date on which the statutory auditor was appointed b. Date on which the term of the statutory auditor was scheduled to expire c. Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its Submission.	September 07, 2024 Expire at conclusion of 34th Annual General Meeting to be held for the Year ended 2029 for FY 2028-29. We have issued our Limited Review Report for the Period ended September 30, 2025 on 12th November, 2025 prior to our resignation.
4	Detailed reasons for resignation:	Refer the Resignation Letter
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) Refer the Resignation Letter	Refer the Resignation Letter
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	Not Applicable 

Ayush



	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 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.		
7.	Any other facts relevant to the resignation:	Not Applicable	

Declaration

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

For A P M M & Co.
(Chartered Accountants)
FRN - 147804W

Ayush

CA Ayush Agarwal
(Partner)
M. No - 190707
Date: 27/01/2026
Place: Surat

