



Dt. 05.10.2023

To,

The Manager

BOMBAY STOCK EXCHANGE LTD

1st Floor, P. J Towers,

Daial Street,

Mumbai- 400001.

Equity Script Code: 539864

ISIN: INE009U01011

Dear Sir / Madam,

Ref: GHUSHINE FINTRRADE OCEAN LIMITED

Sub: Additional Details Required for Corporate Announcement filed under Regulation 30 of SEBI (LODR) Regulations, 2015.

We acknowledge the receipt of your above mail 22.09.2023 intimating us about following observation:-

Discrepancies :

- Explanation for delay not provided for disclosure made under regulation 30(6) of SEBI (LODR) Reg.,2015 after 24 hours of occurrence of the event or information and/or
- Full details not provided as per SEBI Circular dated September 09, 2015 for change in Director/KMP/Auditor/Compliance Officer (Reason/Date/profile/Relationship).

In the matter the company has to clarify as under:

1. The Statutory Auditor of the company MGA & ASSOCIATES resigned with effect from **10th November 2022**.
2. However the resigning Auditor informed about his resignation to the company vide letter **23rd December 2022** and declared his intention to resign retrospectively with effect from **10th November 2022**.
3. Thus the Company came to know about the resignation of Auditor on **23rd December 2022**.
4. As per law resignation of the Director/KMP/Auditor becomes effective only when it is intimated to the company by the concerned person.
5. The company immediately filed intimation of resignation of Auditor vide letter **23rd December 2022**.
6. Though the Auditor has resigned retrospectively with effect from **10th November 2022** but failed to inform the company. So there is no delay on the part of company to intimate the BSE about the resignation of Auditor as the company came to know about the same vide Auditor's letter dated **23rd December 2022** only.
7. Please note that we have clarified this vide our letter dated 25.07.2023 which is Acknowledge by receipt No. 5905481 dated,26.07.2023

GHUSHINE FINTRRADE OCEAN LIMITED

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

Alok Jan



GHUSHINE

8. As required by your mail dated 22.09.2023 we have enclosed revised Annexure A as submitted by resigning Auditor.

Kindly place the same on your record and acknowledge

Place: SURAT

Date: 05.10.2023

Yours Truly,

FOR BOARD OF DIRECTORS OF

GHUSHINE FINTRRADE OCEAN LIMITED

Alok Jain

ALOK BHOPALSINGH JAIN

MANAGING DIRECTOR

DIN: 00006643

Enc:

Revised Annexure A being disclosure by Auditor upon resignation.

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Annexure A

Disclosure of information from the statutory auditor upon resignation

Sr. No.	Particulars	Details
1.	Name of the listed entity	Ghushine Fintrade Ocean Limited
2.	Details of the statutory auditor:	
	a. Name	MGA & Associates, Chartered Accountant
	b. Address	316-Jeevandeep Complex, Ring Road, Surat-395002
	c. Phone Number	9998434271
	d. Email	Caravijain1995@gmail.com
3.	Detailed reasons for resignation	Refer attached resignation letter dated
4.	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)	Not Applicable
5.	In case the information requested by the auditor was not provided, then following shall be disclosed:	
	a. <i>Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.</i>	
	b. <i>Whether the lack of information would have significant impact on the financial Statements/results.</i>	
	c. <i>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)</i>	
	d. <i>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.</i>	
6.	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 the resignation of my firm.

Yours faithfully

FOR MGA & Associates
Chartered Accountant
(Firm Registration No. 134325W)

Ravi Jain

Signature
CA Ravi Jain
Membership No: 198050



Date: 23rd December, 2022
Place: Surat

