



Dt.13.05.2024

To. The Manager LISTING COMPLIANCE Department BOMBAY STOCK EXCHANGE LTD 1st Floor, P J Towers , Dalal Street Mumbai- 400001. Equity Script Code: 539864 ISIN CODE: INE009U01011

Dear Sir / Madam,

Scrip Name : GHUSHINE FINTRRADE OCEAN LIMITED Sub: Submission of Audited results and Audit report for F.Y. ended on 31/03/2024.

With reference to the above subject, we have enclosed here with Audited financial results and Audit Report (Standalone) for the financial year ended on 31/03/2024.

Please note that the Company has no subsidiary, associate or joint venture and therefore results are STANDALONE RESULTS.

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Please note that above results were, placed before the meeting of board of Directors held on 13.05.2024 and board approved the same results with Auditors Report. Kindly place the same on your records and acknowledge.

Yours Truly. For GHUSHINE FINTRBADE OCEAN LIMITED

(DIN: 0006643)

Place: Surat

Managing Director

Date: 13.05.2024

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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.comGSTIN: 24AABCP3988Q1ZO CIN:L65910GJ1995PLC025823



28TH AUDIT REPORT

A.Y. 2024-2025

<u>AUDITOR</u> <u>N. C. RUPAWALA & CO.</u>

F.Y. 2023-2024

Chartered Accountants 502, 507-508, Takshashila Apartment, Majuragate, Surat-395002. Gujarat (India). E-mail: nrupawala@hotmail.com Tel. No. (O): (0261) 4890508 Mobile No.: 98241-99655 PAN: AAKFN0796N Firm Reg.No.125757W

N C RUPAWALA & CO.

Chartered Accountants

Independent Auditor's Report

To, The Members of M/s. GHUSHINE FINTRRADE OCEAN LIMITED

Report on the Audit of the standalone Financial Statements

We have audited the accompanying standalone financial statements of GHUSHINE FINTRRADE OCEAN LIMITED ("the Company"), which comprise the Balance Sheet as at March 31, 2024, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year ended on that date and notes to the standalone financial statements including a summary of the significant accounting policies and other explanatory information (hereinafter referred to as "the standalone financial statements").

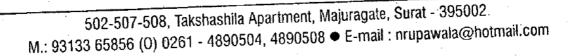
In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended, ("Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024 and its profit (including other comprehensive income), changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing ("SA"s) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgine significance in our audit of the standalone financial statements of th These matters were addressed in the context of our audit of the sta statements as a whole, and in forming our opinion thereon, and we



separate opinion on these matters. We have determined the matters described below to be the key audit matters to be communicated in our report.

Revenue recognition:

The key audit matters	How our audit addressed the key audit matter
The principal products of the Company comprise of Textiles and Diamond related items that are mainly sold in domestic market. Revenue is recognised when the customer obtains control of the goods. We identified revenue recognition as a key audit matter because the Company and its shareholders focus on revenue as a key performance indicator.	 In view of the significance of the matter we applied the following audit procedures in this area, among others to obtain sufficient appropriate audit evidence: 1. We assessed the appropriateness of the revenue recognition accounting policies by comparing with applicable accounting standards.
	 We evaluated the design of key controls and operating effectiveness of the relevant key controls with respect to revenue recognition on all transactions. We performed substantive testing by selecting samples of revenue transactions, recorded during the year by testing the underlying documents using statistical
	 4. We carried out analytical procedures on revenue recognised during the year to identify unusual variances.
	5. We tested, on a sample basis, revenue transactions recorded before and after the financial year end date to determine whether the revenue had been recognised in the appropriate financial period.

Litigations, provisions and contingencies

iew of the significance of the matter
applied the following audit cedures in this area, among others obtain sufficient appropriate audit ence:
- (

and a reliable estimate can be made of 1. We tested the effectiveness of key the amount of the obligation. A controls around the recording and disclosure for contingent liabilities is assessment of litigations, provisions made where there is a possible and contingent liabilities. obligation or a present obligation that may probably not require an outflow of |2. We obtained Company's assessment resources. When there is a possible or of the open cases, if any, and present obligation where the compared the same to the а likelihood of outflow of resources is subject assessment matter of remote, no provision or disclosure is experts, wherever necessarv. to made. We have identified litigations, assess the reasonableness of the provisions and contingencies as a key provision or contingency. audit matter because it requires the Company to make judgements and 3. We considered the adequacy of the estimates in relation to the exposure Company's disclosures made in arising out of litigations. The key relation to related provisions and judgement lies in the estimation of contingencies in the financial provisions where they may differ from statements. the future obligations.

Information Other than the Financial Statements and Auditor's Report Thereon

The Company's management and Board of Directors are responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Board's Report including Annexure to Board's Report, Business Responsibility Report, Corporate Governance and Shareholder's Information, but does not include the standalone financial statements and our auditor's report thereon.

Our opinion on the standalone financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the standalone financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Standalone Financial Statements

The Company's management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India. This responsibility maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Statements Our objectives are to obtain reasonable assurance about whether the standalone 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 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 standalone 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 standalone 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the 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 also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by Section 143(3) of the Act, based on our audit we rej



- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.

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- c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, Statement of Changes in Equity and the Statement of Cash Flow dealt with by this Report are in agreement with the books of account maintained for the purpose of preparation of these standalone financial statements.
- d) In our opinion, the aforesaid standalone financial statement complies with the Indian Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
- e) On the basis of the written representations received from the directors of the Company as on March 31, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2024 from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the Company's internal financial controls over financial reporting.
- g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended:

In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197 of the Act.

- h) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company has disclosed the impact of pending litigations on its financial position in its standalone financial statements.
 - ii. The Company has made provision, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long-term contracts including derivative contracts...



- iii. There has been no delay in transferring amounts, required to be transferred, to the Investor Education and Protection Fund by the Company.
 - a. The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. The management has represented that, to the best of its knowledge and belief, no funds have been received by the Company from any person or entity, including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funded party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

- c. Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.
- v. The company has not declared or paid any dividend during the year in accordance with section 123 of the Companies Act, 2013. Hence this clause is not applicable.
- vi. As the proviso to rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable for the company w.e.f. April 1, 2024, reporting on maintaining of audit trail under Rule11 1(g) of Companies (Audit and Auditors) Rules, 2014 under this clause is not applicable.



iv.



2. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of section 143(11) of the Act, we give in the "Annexure B" a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

For N. C. RUPAWALA & CO. Chartered Accountants Firm Reg. No.: 125757W

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ANNEXURE - A TO THE INDEPENDENT AUDITOR'S REPORT

AND THE REPORT OF THE REPORT OF

Report on the Internal Financial Controls Over Financial Reporting under Clause (i) of Subsection 3 of Section 143 of the Companies Act, 2013 ("the Act").

We have audited the internal financial controls over financial reporting of M/s. GHUSHINE FINTRRADE OCEAN LIMITED ("the Company") as of 31st March, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Management and the Board of Directors of the Company are responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the internal financial controls over financial reporting of the Company based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial control operation



reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained, is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion: -

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an explanation sternal



financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2024, based on the criteria for internal financial control over financial reporting established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI.

For N. C. RUPAWALA & CO. Chartered Accountants Firm Reg. No.: 125757W

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Nehal C. Rupawala Partner M. No.: 118029 UDIN: 2418029 BKA Date: 13/05/2024 Place: Surat



"ANNEXURE B" TO THE INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in our report to the members of GHUSHINE FINTRRADE OCEAN LIMITED for the year Ended on 31st March, 2024. We report that:

r. No	Particulars	Auditors Remark
	(a) whether the company is	The company has maintained
(4)	maintaining proper records showing	proper records showing full
	full particulars, including quantitative	particulars including quantitative
	details and situation of property,	details and situation of property,
	1	plant and equipment.
(ii)	plant and equipment; (b) whether these property, plant and equipment have been physically verified by the management at reasonable intervals; whether any material discrepancies were noticed on such verification and if so, whether the same have been properly dealt with in the books of account; (c) Whether the title deeds of immovable properties are held in the name of the company. If not, provide the details thereof; Whether physical verification of inventory has been conducted at	Management has certified that property, plant and equipment were verified at reasonable intervals and no material discrepancies with respect to book records were noticed on such verification. All immovable properties outstanding as on balance sheet date were held in the name of the company. Management has certified that inventories were physically
	reasonable intervals by the management and whether any material discrepancies were noticed and if so, whether they have been properly dealt with in the books of account;	during the year. In our opinion the frequency of verification i reasonable. The coverage and procedures of physical verification of inventory followed by the management are appropriate
		reasonable and adequate i relation of the size of th Company and the nature of in
		business. The Company maintaining proper records inventory and no materi
		discrepancies were noticed of physical verification carried out the end of the year.
(:::)	Whether the company has grante	d The company has not granted a
(iii)	any loans, secured or unsecured	



•		
	companies, mass,	consideration.
	Partnerships or other parties covered	
l	in the register maintained under	
	section 189 of the Companies Act,	
	2013. If So,	
	(a) Whether the terms and conditions	The company has not granted any
	of the grant of such loans are not	loans during the year under the
	prejudicial to the company's interest.	consideration.
	(b) whether the schedule of repayment	The company has not granted any
	of principal and payment of interest	loans during the year under the
	has been stipulated and whether the	consideration.
	repayments or receipts are regular;	
		The company has not granted any
•	(c) if the amount is overdue, state the	loans during the year under the
	total amount overdue for more than	consideration.
•	ninety days, and whether reasonable	Consideration.
· · ·	steps have been taken by the	
	company for recovery of the principal	
	and interest;	t the seconding to
(iv)	In respect of loans, investments,	In our opinion and according to
•	guarantees, and security whether	the information and explanation
	provisions of section 185 and 186 of	given to us, the Company has not
f	the Companies Act, 2013 have been	granted any guarantees or any
	complied with. If not, provide the	securities to the parties covered
	details thereof.	under Section 185 of the Act. The
		Company has complied with the
		provisions of Section 186 of the
		Act in respect of the grant of
		loans, investments made, to the
		extent applicable to Company.
	has compted	
(v)	In case, the company has accepted	
	deposits, whether the directives	
•	issued by the Reserve Bank of India	
	and the provisions of section 73 to 76	
	or any other relevant provisions of the	
	Companies Act, 2013 and the rules	
	framed thereunder, where applicable	, Reserve Bank of India and th
	have been complied with? If not, the	e provisions of Sections 73 to 76 o
	nature of such contraventions be	e any other relevant provisions of
	stated; If an order, has been passed	the Act and the rules frame
	by the Company Law Board o	
	National Company Law Tribunal o	
1		
	Reserve Bank of India or any court of any other Tribunal, whether the sam	
	Long other Indunal Whether the Sam	



		has been complied with or not?	As informed to us, the
((vi)	Whether maintenance of cost rooter	maintenance of Cost Records has
		has been specified by the Central	not been specified by the Central
		Government under sub section (1) of	Government under Section 148(1)
		section 148 of the Companies Act,	of the Act, in respect of activities
	· · ·	2013 and whether such accounts and	carried on by the Company.
		records have been so made and	Accordingly, paragraph 3 (vi) of
۲.		maintained.	the Order is not applicable to the
1.			· · ·
			Company. The Company has generally been
	(Vii)	(a) whether the company is regular in	i i i i i i i i i i i i i i i i i i i
	()	depositing undisputed statutory dues	regular in depositing undisputed
·		including provident fund, employees	statutory duces, state
1.*		state insurance, income-tax, sales-	Provident I tille, Employed
	х	tax, service tax, duty of customs, duty	insulance, mediae and
	·	of excise, value added tax, cess and	Service Tax, Custom
		any other statutory dues to the	Duly, value hadde
		appropriate authorities and if not, the	and Service rax, occas
		extent of the arrears of outstanding	material statutory adds of the
		statutory dues as on the last day of	f to it with appropriate data
1		the financial year concerned for a	a nere were no enterne
		period of more than six months from	a amounts payable in the
}		the date they became payable, shall	Provident Fund, Employee's State
			Insurance, Income-tax, Sales-tax,
.		be indicated.	Service Tax, Custom Duty, Excise
			Duty, Value Added Tax, Goods
			and Service Tax, Cess and other
· .			material statutory dues in arrears
			as at 31-03-2024 for a period of
			more than six months from the
			date they became payable.
	1		
		(b) where dues of income tax or sale	1 1 1 00137108
		tax or service tax or duty of custom	duty of
		duty of excise or value added tax ha	
		not been deposited on account of n	
		dispute, then the amounts involv	ed balance sheet date.
		and the forum where dispute	1S
		pending shall be mentioned. (A me	ere
		representation to the concern	led
		Department shall not be treated as	sa
		dispute).	
	(vi	transections	not In our opinion and according to
	_ (v)		RAWAL



•	recorded in the books of account have	the information and explanations
	been surrendered or disclosed as	given to us, there is no such
	income during the year in the tax	income, which is not recorded in
	assessments under the income tax	previous year.
	act, 1961? If so, whether the	
	previously unrecorded income has	
	been properly recorded in the books of	
	account during the year?	
(ix)	Whether the company has defaulted	The company has not defaulted in
	in repayment of loans or borrowing to	repayment of loans or borrowing
	a financial institution, bank,	to a financial institution, bank
	Government or dues to debenture	Government or dues to debenture
· · ·	holders? If yes, the period and the	holders.
	amount of default to be reported (in	
	case of default to banks, financial	
	institutions, and Government, lender	
	wise details to be provided).	
(m)	(a) Whether moneys raised by way of	Company has not raised moneys
(x)	initial public offer or further public	by way of public offers.
	offer (including debt instruments) and	by way of public offere.
	term loans were applied for the	
	purposes for which those are raised. If	
	not, the details together with delays or	
	default and subsequent rectification,	
	if any, as may be applicable, be	
	reported;	
	(b) Whether the company has made	
	any preferential allotment or private	
	placement of shares or fully or partly	
1	convertible debentures during the	records of the Company, the
	year under review and if so; as to	Company has not made an
	whether the requirement of section 42	preferential allotment or privat
	of the Companies Act, 2013 have been	placement of shares or convertibl
	complied with and the amount raised	debentures (fully, partially o
	have been used for the purposes for	optionally convertible) during th
	which the funds were raised. If not,	year. Accordingly, the provision
	provide the details in respect of the	of clause 3(x)(b) of the Order ar
	amount involved and nature of non -	not applicable to the Company.
	compliance;	
(xi)	Whether any fraud by the company or	As certified by management an
	any fraud on the company by its	on the basis of our examination
	officers or employees has been noticed	and according to the internation
	or reported during the year; If yes, the	and explanation stren to s, n
l	or reported daming the joar, it job, the	2/CA 2
		1/2 SURAT

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	nature and the amount involved is to	fraud, on or by the company, has
	be indicated;	been noticed or reported during
		the year.
(xii)	Whether the Nidhi Company has	In our opinion and according to
	complied with the Net Owned Funds	the information and explanations
	to Deposits in the ratio of 1:20 to meet	given to us, the Company is not a
	out the liability and whether the Nidhi	Nidhi Company and the Nidhi
	Company is maintaining ten per cent	Rules, 2014 are not applicable to
·]	unencumbered term deposits as	it. Accordingly, the provisions of
	specified in the Nidhi Rules, 2014 to	clause 3(xii) of the Order are not
	T	applicable to the Company.
	meet out the liability;	According to the information and
(xiii)	Whether all transactions with the	explanations given to us and
.' (related parties are in compliance with	based on our examination of the
	section 177 and 188 of Companies	
	Act, 2013 where applicable and the	
	details have been disclosed in the	danoactions with the
	Financial Statements etc., as required	
	by the applicable accounting	Sections 188 of the Act where
	standards;	applicable and details of such
		transactions have been disclosed
4 C		in the standalone financia
		statements as required b
e de la		applicable Ind AS. Further, th
		Company is not required t
		constitute an Audit Committe
		under Section 177 of the Act, an
•		accordingly to that extend th
		paragraph 3(xiii) of the Order
		not applicable to the Company.
		1 0
(xiv)	(a) Whether the company has ar	
	internal audit system commensurate	e explanations given to us an
	with the size and nature of its	s based on our examination of u
	business?	records of the Company, There
. •		adequate internal audit syste
		commensurate with the size an
. •		nature of its business.
	(b) Whether the report of the interna	
	(D) Whether the report of the inder and	
	auditors for the period under aud	
	were considered by the statutor	y monthai analosi.
	auditor?	I have diver to the information a
	Whether the company has entered	d According to the information a
(xv)	Wildener dive com-r	
(xv)	into any non – cash transactions with directors or persons connected with	h explanations given to us a



ſ		him and if so, whether the provisions	records of the Company, during
		of section 192 of Companies Act, 2013	the year the Company has not
		have been complied with.	entered into any non- cash
			transactions with its directors or
			persons connected to its directors
			and hence provisions of clause
	· .		3(xv) of the Order is not
			applicable to the Company.
	(xvi)	Whether the company is required to	In our opinion, the Company is
		be registered under section 45-1A of	not a Non-Banking Financial
		the Reserve Bank of India Act, 1934	Corporation and hence not
		and if so, whether the registration has	required to be registered under
		been obtained.	section 45-1A of the Reserve Bank
•			of India Act, 1934 and
			accordingly, the provisions of
	i		clause 3(xvi)(a) of the Order are
			not applicable to the Company.
			In our opinion, the Company has
		· · · · · · · · · · · · · · · · · · ·	not conducted any Non-Banking
			Financial or Housing Finance
: .			activities without a valid
		[1] A. M.	Certificate of Registration from
			Reserve Bank of India as per
			Reserve Bank of India Act, 1934
			and accordingly, the provisions of
			clause 3(xvi)(b) of the Order are
			not applicable to the Company.
	(xvii)	Has the company incurred any cash	
	(XVII)	losses in the financial year and the	
	ţ.	immediately preceding financial year,	
		the amount of cash losses incurred.	records of the Company, the
			Company has not incurred any
			cash loss during the financial
			year under audit and in preceding
			financial year.
		Title they begins the week her there	
	(xviii)	Whether during the year, has there	
•		been any resignation of statutory	
		auditors, if yes, has the auditor	
		considered the objections, issues of	
		concerns raised by the outgoing	has been no resignation of the
		auditors.	statutory auditors during the year
			and accordingly, the provision of
	<u> </u>		



-		clause 3(xviii) of the Order are not
		applicable to the Company.
(xix)	Existence of any material uncertainty	According to the information and
	on the date of the audit report on an	explanations given to us and on
	evaluation of:	the basis of the financial ratios,
		ageing and expected dates of
	• The ageing report, financial	realisation of financial assets and
	ratios and expected dates of	payment of financial liabilities,
	realisation of financial assets	other information accompanying
	and payment of financial	the standalone financial
	liabilities, any other	statements, our knowledge of the
	information accompanying the	Board of Directors and
• .	financial statements, the	management plans and based on
	auditor's knowledge of the	our examination of the evidence
	Board of Directors and	supporting the assumptions,
	management plans.	nothing has come to our
•••••		attention, which causes us to
•	• Opinion whether the company	believe that any material
· .	can meet its the liabilities	uncertainty exists as on the date
÷.	which exist as at the balance	of the audit report that the
	sheet date when such liabilities	Company is not capable of
	are due in the future.	meeting its liabilities existing at
		the date of balance sheet as and
		when they fall due within a period
		of one year from the balance
		sheet date. We, however, state
· .		that this is not an assurance as
		to the future viability of the
		Company. We further state that
• ,		
		our reporting is based on the
		facts up to the date of the audit
		report and we neither give any
		guarantee nor any assurance that
		all liabilities falling due within a
•		period of one year from the
		balance sheet date, will get
		discharged by the Company as
		and when they fall due
(xx)	With respect to obligations under	In our opinion and according to
	Corporate Social Responsibility,	the information and explanations
	whether the company has transferred	given to us, the provisions of
	the unspent amount to a Fund	section 135 of Companies Act and
	specified in Schedule VII to the	Schedule VII to Compared



······		
	Companies Act within a period of 6	are not applicable to the
	months from the expiry of the	Company and hence provisions of
· · · ·	financial year. Whether any amount	clause 3(xx) of the Order is not
	which remains unspent has been	applicable to the Company.
	transferred to a special account in	
	accordance with provisions of section	
	135 of the Companies Act, 2013.	
(xxi)		In our opinion and according to
(AAA)		
	qualifications or adverse remarks by	the information and explanations
	the auditors in the CARO reports of	given to us, the Company is not
	companies included in the	required to prepare consolidated
•	consolidated financial statements.	financial statements and hence
		provisions of clause 3(xxi) of the
		Order is not applicable to the
		Company.
		company.

For N. C. RUPAWALA & CO. Chartered Accountants Firm Reg. No.: 125757W

~ < (responsed to the brack Nehal C. Rupawala U Partner M. No.: 118029 UDIN: 24118029BA Date: 13/05/2024 **Place:** Surat

GHUSHINE FINTRRADE OCEAN LIMITED

PARTICULARS NOTE Ro. POR THE SLAR 2022-23 AssETS Amount (In Lukke) Amount (In Lukke) AssETS Amount (In Lukke) Ron-Current Assets 01 3.3773 2.0143 (I) Copris, Part and Equipment 01 3.3773 2.0143 (I) Corrent Assets 01 3.3773 2.0143 (I) Codedwill (I) Constrained Assets 01 3.3773 2.0143 (I) Other Intangible Assets under throm baser plants 02 20.00000 1.11 (I) Intangible Assets other than baser plants 02 20.00000 1.17700 (I) Interactions and Others 02 20.00000 1.17700 (I) Interactions and Others 02 20.0000 1.17700 (I) Deter Non-Current Assets 02 20.00000 1.17700 (I) Interactions 03 5.0775 317.779 (I) Interactions 04 0.2178 0.198 (I) Interaction (Net) 0.198 2.112 1.304.20 (I) Interactions 05 2.9520 2.010 (I) Interaction (Set) 05 2.9520 2.010 (I) Interaction (Set) 05 2.9520 2.010 (I) Interaction 05 2.9520	PARTICULARS NOTE Ko. PORT HARA 2023-24 2023-24 ASSETS Amount (In Lakka) Amount (In Lakka) Amount (In Lakka) ASSETS Ren. Current Assets 01 3.3773 2.0143 (a) Property, Fant and Equipment 01 3.3773 2.0143 (b) Cold in intagible Assets	BALANCE SHEET AS	AT 31ST MAL	ксн, 2024	FOR THE VEAD	
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[n] Capital Work-in-Property [c] Investment Property [c] Other Intagible Assets [c] Other Intagible Assets [c] Other Intagible Assets [c] Dianatial Assets [c] Other Ture Assets [c] Other Ture Assets [c] Dianatial Assets [c]	[b] Copital Work-in-Property (c] Investmer Property (c] Other intangible Assets under development (c) Dialogical Assets (c) Dialogical Assets </td <td>Non-Current Assets</td> <td>01</td> <td>3.3773</td> <td>2.0143</td>	Non-Current Assets	01	3.3773	2.0143	
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(c) Provisions (d) Current Tax Liabilities (Net) Sub-Total - Current Liabilities 515.7	(c) Provisions (d) Current Tax Liabilities (Net) Sub-Total - Current Liabilities	(b) Other Current Liabilities		0.1	366 0.2	
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Sub-Total - Current Liaburnes	Sub-Total - Current Liapuntes	Lin Comment Tay Lightities (Net)	· · ·	0.1	0.2	
E1E //		Sub-Total - Current Liabilit	les	0.1	· · · · · · · · · · · · · · · · · · ·	
	TOTAL FOULTY AND LIABILITIES 508.0834		1		515.7	

FOR GHUSHINE FINTRRADE OCEAN LIMITED B.J. Lamkapati Lankapati ALON Jain For N. C. RUPAWALA & CO. Chartered Accountants Reg.No.125757W Bhavini J. Lankapati averages Ne (Director)) 51.5288 DIN P.R. Jariya Pratik R. Jariya (Director) DIN:07768431 Partner M.No.118029 Date: 13/05/2024 Piace: SURAT UDIN: B. Jain LVBIDEN: 00006643 24118029BKAM (JA8

(Rs. In Lakhs)

Depreciation Under Companies Act- 2013

Note - 01 - Froperty, Plant & Equipment

Description		Gross Bloc	llock			Transmonantan			as at		
							Deduction	As at	31-03-2024	31-03-2024 31-03-2023	31-03-2023
· · ·	As at 01-04-2023	ц р	Deduction During the	As at 31-03-2024	As at 01-04-2023	During the Year	During the Year	31-03-2024			
		Year	Year							•	
TANCIBLE FIXED ASSETS	-					1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		0.3185		1.7261	0.0100
Committee and Others	0.0734	1.9712	r	2.0445		1002.0	i :	0.9118	•	1.2119	1.5933
Furniture	2.1237	• 1	•	2.1237	0.5304			0 1366	,	0.0659	0.0958
	0.2025	•	,	0.2025	0.1057		· · ·	0.0659	•	0.0318	0.0462
Air Conditioner	0.0977		•	0.0977	_			09000	•	0.0130	0.0189
Mochinery	0.0399	•	ı.	0.0399		6600.0	1	0.1041	•	0.2870	0.1906
Machine Phone	0.2683	0.1229	۱	0.3912		0.0264	•	1010	,	0.0417	0.0596
	0.1205	•	i	0.1205		0.01/9				3.3773	2.0143
All COOLE Sub-Total		2.0941		5.0199	0.9116	0.7310		1-0440			
								. ,	ţ	,	•
Cenital Work In Progress	•			•.	•	·				•	•
Sub-Total	•	•		1	•	•					
				- - -			, , ,	1.6426		3.3773	2.0143
1 4 4 6 8	2.9258	2.0941	•	5.0199	0.9110	0151.0					



NOTES FORMING PART OF BALANCE SHEET AS AT 31ST MARCH, 2024

(Rs. In Lakhs)

NOTE - 02 - NON - CURRENT INVESTMENTS

Particulars	31-03-2024	31-03-2023
Investments Equity Instruments : Unquoted Mercury Venture Pvt. Ltd.	20.0000	- -
TOTAL	20.0000	•

NOTE - 03 - LOANS, DEPOSITS AND OTHERS

Particulars	31-03-2024	31-03-2023
	na La composition de la	
b)(iii)Unsecured, Considered Good :		
Other		
h)(iv)Deposits and Others		
Balances with Government Authorities:		· · ·
TDS Receivable F.Y. 2021-22	-	0.1804
TDS Receivable F.Y. 2022-23	-	2.1816
TDS Receivable F.Y. 2023-24	2,2692 2,2692	2.3621
Security Deposits:		
BSE Limited-Deposit	2.6000	2.6000
Aagam Developers	0.0900	0.1200
Stock Holding Co India Ltd	2.8100	2.7200
	-	-
TOTAL	5.0792	5.0821

NOTE - 04 - DEFERRED TAX ASSETS

Particulars	31-03-2024	31-03-2023
WDV as per Companies Act	3.3773	2.0143
WDV as per Income Tax Act	4.2152	2.8063
Deferred Tax Liabilites / (Assets)	(0.8379)	(0.7920)
Deferred Tax Liabilites / (Assets) to be Created	(0.2178)	(0.1993
Less: Already Credit	(0.1993)	(0.1252
Deferred Tax Liabilites / (Assets)	(0.0185)	(0.0741



NOTE - 05 - TRADE RECEIBVABLES

Particulars	31-03-2024	31-03-2023
Due to less than 6 months Due 6 Months to 1 Year	-	-
Due 1 to 2 Year Due 2 to 3 Year	152.2132	139.4203
More than 3 Years TOTAL	152.2132	139.4203

NOTE - 06 - CASH & CASH EQUIVALENTS

		31-03-2023	
Particulars	31-03-2024	01-00-2020	
		· · · · · · · · · · · · · · · · · · ·	
Cash on Hand :	2.4104	1.7993	
Cash Balance			
(As certified by the Management)			
Balances with Scheduled Banks in Current Accounts :	0.1091	0.1061	
HDFC Bank	0.4325	0.1047	
Indusind Bank			
		0.0101	
TOTAL	2.9520	2.0101	

NOTE - 07 - OTHER CURRENT ASSET

31-03-2024	31-03-2023
	0.0008
0.3913	0.3298
-	0.0288
	0.3596
0,1833	0.4095
0.0270	0.0270
0.6016	1.1547
-	0.0270



NOTE - 08 - EQUITY SHARE CAPITAL

Particulars	31-03-2024	31-03-2023
Authorised Share Capital 1,00,00,000 (1,00,00,000 Equity Shares of Rs. 10/-each)	1,000.0000 1,000.0000	1,000.0000 1,000.0000
Issued, Subscribed and Paid-up 49,44,900 Equity Shares of Rs. 10/- each	494.4900	494.4900
TOTAL	494.4900	494,4900

NOTE - 09 - OTHER EQUITY

Particulars		31-03-2024	31-03-2023
Share Forfeiture Account			_
Profit & Loss Account : Profit & Loss Account B/F Add : Profit & Loss for the Year Less: Other adjustment		13.4019 0.0199	13.4849 0.0108 0.0938
TOTAL	· · ·	13.4218	13.4018

NOTE - 10 - LONG-TERM BORROWINGS

Particu	ılars	31-03-2024	31-03-2023
Loans & Advances from Relate	d Parties : Unsecured		5.5540
Alok Jain			
тот	AL	-	5.5540

NOTE - 11 - OTHER LONG-TERM LIABILITIES

Particulars	31-03-2024	31-03-2023
rade Payables with Others:		
Due Less Than 1 Year		
Due 1-2 Year	0.0350	1.8442
Due 2-3 Year		
Due more than 3 Year		•
Creditors for Expenses:		0.175
For Expenses		
TOTAL	0.0350	2.020
z SURAT -	> //	
* 2		•
ARTNE		

NOTE - 12 - SHORT TERM PROVISIONS

Particulars	31-03-2024	31-03-2023
		·
Provisions :		
Employee Benefits Expenses		
Salary Payable	-	
Others:		
Provision for Income Tax	0.1366	0.0666
Provision for Audit Fees	-	0.2000
TOTAL	0.1366	0.2666





GHUSHINE FINTRRADE OCEAN LIMITED

STATEMENT OF CHANGES IN EQUITY

A. EQUITY SHARE CAPITAL (Amount in Lakhs)

(1) Current Reporting Period

begining of the current	Changes in Equity Share Capital due to Prior Period Errors	the beginning of the current reporting	Equity Share	
494.4900	-			

(2) Previous Reporting Period

begining of the	Changes in Equity Share Capital due to Prior Period Errors	the beginning of the	Equity Share	Balance at the end of the previous reporting period 494.4900
494.4900	· · · · · · · · · · · · · · · · · · ·			

B. Other Equity (Amount in Lakhs)

(1) Current Reporting Period

	Reserves	and Surplus
Particulars	Share Forfeiture	Retained Earings
· · · · · · · · · · · · · · · · · · ·		13.4019
Balance at the begining of the current reporting period		10,4013
al and in Family Share Capital due to Prior Period Entors		13.4019
Restated Balance at the beginning of the current reporting		0.0199
ob a mag in Peserves during the current year	-	13.4218
Balance at the end of the current reporting period		

(2) Previous Reporting Period

	Reserves and Surplus			
Particulars	Share Forfeiture			
		13.4849		
Balance at the begining of the previous reporting period				
at the Earlier Share Capital due to Prior Periou Errors	-	13.4849		
Changes in Eduity Share Capital use of the previous reporting Restated Balance at the beginning of the previous year	-	(0.0830)		
Changes in Reserves during the previous year Other Adjustments		13.4018		
Balance at the end of the previous reporting period	_			

FOR GHUSHINE FINTRRADE OCEAN LIMITED

For N. C. RUPAWALA & CO. Chartered Accountants Reg.No.125757W eparacely Nel (Nehal C.Rupawala) Partner M. No.118029 Date: 13/05/2024 Place : SURAT UDIN:

24118029 BKAMTJ 2484

B. J. Lankapati Bhavini J. Lankapati (Director) Jox Jain DIN: 07315285 **CRRA** P.R-Jarin Jain Pratik R. Jariwod or) (Director) 6643 DIN: 0776843

GHUSHINE FINTRRADE OCEAN LIMITED

	STATEMENT OF PROFIT & LOSS FOR THE PERIO PARTICULARS	NOTE No.	FOR THE YEAR 2023-24 Amount (In Lakhs)	FOR THE YEAR 2022-23 Amount (In Lakhs)
			144,6683	0.1578
	Revenue from Operations	13		21.8502
		14	22.6046	22.0080
	Other Income		167.2729	22.0000
	Total Income(I+II)	• • • • •		
IV. 1	Expenses:	15	122.6267	-
	Cost of Material Consumed		-	0.1550
	Purchases of Stock-in-Trade	16	19,4708	0,1559
I	Changing in Inventories of Finished Goods,			
	Work-in-Progress and Stock-m-trade	17	19.3211	16.6800
	Employee Benefits Expense		- · · · · ·	0.0007
·	Dimense Cost		0,7310	0.6847
· · · .	Depreciation and Amortization Expense	18	4.7671	4.4332
· .	Other Expenses	10	166.9167	21.9545
		- 11 - C	0.3562	
	Total Expenses Profit before Exceptional and Extraordinary Items		0.0000	
V .	Profit Defore Exceptional and		0.01.00	
	and Tax (III-IV)		0.2182	
VI.	Exceptional Items	· ·	0.1380	0.0552
VII.	Profit before Extraordinary Items and Tax (V-VI)			
VIII.	Extraordinary Items	1 · ·	0.1380	[0.0017
IX.	Profit before Tax (VII-VIII)		0.1181	(0.0125
x	Tax Expense:		0.1360	0.066
<u> </u>	(1) Current Tax		(0.018	5) (0.079
•	In Deffered Tax	1 .	0.019	1 A A A A
	Profit/(Loss) for the period from Continuing	1.	0.015	
XI	Operations (IX-X)			
	Profit/(Loss) from Discontinuing Operations			-
хп	e plan entropy of Chief all OUS	4	-	
хш	Tax Expense of Discontinuing Operations (after Profit/(Loss) from Discontinuing Operations (after			
XIV	Profit/(Loss) from Discontinuing Operations (0.010
	toyl (XII-XIII)		0.019	9 0.010
XV	Profit/(Loss) for the Period (XI+XIV)	1 1	-	
XVI	land a second bandha Income	1	-	-
	the in them that will not be reclassified to From of Loop			
	(ii) Income tax relation to items that will not be			
	the stand of the stand	1		
	In an at at well be reclassified to Fight of 5000			· 1 · ·
	B. (i) Items that will be reclassified (ii) Income tax relation to items that will be reclassified			
			0.019	0.01
•	to Profit & Loss Total Comprehensive Income for the period (XV+XV Total Comprehensive	1)	0.01	
XVII	Total Comprehensive means the comprehensive Comprising profit/Loss and Other Comprehensive		1	1944 - C. 1944 -
	Comprising protit/Loss and Other Comprising	1		
	Treams for the neriog	19	0.00	0.00
XVIII	Earning per Equity Share: (For continuing			
	operations)		0.00	04 0.00
	(1) Basic		0.00	0.00
	(0) Diluted		1 0.00	
	The star Change (For discontinues	· •		
XIX		1		
	operations)	ł		•
•	(1) Basic		· · ·	0.00
	(2) Diluted		0.00	0.04
XX	Earning per Equity Share: (For discontinued w			
	continuing operations}		0.0	0.0
1	(1) Basic		0.0	0.0
	(2) Diluted (2) Diluted	<u></u>		ement ottoched of ever

The Schedules referred to above form an integral part of the Financial Statements. As per our report and adde and audit observations given separately.

For N. C. RUPAWALA & **Chartered** Accountants Reg.No.125757W Metacereter Ne (Nehal C.Rupawala) Partner M.No.118029 DATE: 13/05/2024 Place : SURAT PAR UDIN: 24118029 BRAM

FOR GHUSHINE FINTRRADE OCEAN LIMITED B. J. Lankapati Bhavini J. Lankapati (Director) DIN: 07315285 P. R. Jayiyan Pratik R. Jariwala WINE Alok B. Jain (director) (Director) p0006643 DIN: 07768431 D

NOTES FORMING PART OF STATEMENT OF PROFIT & LOSS FOR THE YEAR ENDED 31ST MARCH, 2024

(Rs. In Lakhs)

NOTE - 13 - REVENUE FROM OPERATIONS

	Particulars	31-03-2024	31-03-2023
<u>.</u>			
Sales		144.6683	0.1578
r	TOTAL	144.6683	0.1578

NOTE - 14 - OTHER INCOMES

Particulars	31-03-2024	31-03-2023	
		· · · · · · · · · · · · · · · · · · ·	
Interest Income	22.6043	21.8164	
Interest Income - IT Refund Other Income	0.0003	0.0338 0.0017	
TOTAL	22.6046	21.8519	

NOTE - 15 - DIRECT EXPENSES

	 Particulars	 	31-03-2024	31-03-2023
<u>.</u>	 	1		
Purchase			122.6267	-
· -		· · ·	18	
	TOTAL		122.6267	-

NOTE - 16 - CHANGES IN INVENTORY

Particulars	31-03-2024	31-03-2023	
Opening Stock Closing Stock	48.0754 28.6046	48.2313 48.0754	
TOTAL	19.4708	0.1559	

NOTE - 17 - EMPLOYEE BENEFITS EXPENSES

Particulars	31-03-2024	31-03-2023
Directors Remuneration & Perquisites	4.8000	4.8000
Salary Expenses	14.5211	11.8800
TOTAL	19.3211	16.6800

NOTE - 18 - OTHER EXPENSES

Particulars		31-03-2024		31-03-2023	
Other Operating Expense :	1				· · · · · ·
<u>errer op ordering Dispense .</u>					
Annual Listing Fees			0.5000		· • · · ·
Bank Charge			0.0086		
CDSL- Custodian Fees Expenses			0.0086		-
Computer Repairing Expense	· · ·		0.1363		-
Discount Expenses			0.1303	· · ·	0.261
Donation Expenses			0.0005		0,000
Electricity Charges			0.0083		-
Food Expense			0.0083		0.0206
Godown Rent Expenses			0.2762	1997 - 19	0.2684
GST Late Fees Expenses			-		
Internet Expense			0.0565		0.0004
Legal & Professional Fees			0.0365		0.056
Legal Expense			0.6420		0.8912
NSDL- Custodian Fees Expenses		· · ·	0.0900		0.270
Office Expense			0.5067		0.407
Parking Expense			0.0068		0.437
Petrol Expense	•			-	0.011:
Postage & Courier Expense			0.6450		0.528
Professional Tax Expenses			0.0273		0.0560
Rent Expense			0.0287		0.0240
Repairs & Maintenance Expenses			0.3900		0.3300
ROC Filling Fees			0.1050		0.0259
Round Off		· .	0.1053	-	0.0590
Sample Expense	. 1		0.0002		(0.0000
Staff Medical Expense			0.0780		0.0842
Staff Welfare Expense		-	· •		0.0477
-			-		0.0904
Stationery Expense		•	0.0851		0.0918
relephone Expense			0.1201	•	0.0950
fravelling Expense			0.2518		0.3897
Vehicle Maintenance Expense			0.3619	•	0.0933
Website Charge			0.0350		
		· · · · · ·			
TOTAL	· [4.7671		4.4332

NOTE - 19 - EARNING PER SHARE (BASIC AND DILUTED)

Particulars	31-03-2024	31-03-2023
Net Profit / (Loss) for the Year Attributable to the Equity Shareholders	0.0199	0.0108
The Weighted Average Number of Equity Shares for Basic Earning per Share (Nos.)	49.4490	49.4490
Face Value Per Share (in Rs.) Basic Earning Per Share(in Rs.)	10.0000 0.0004	10.0000 0.0002



GHUSHINE FINTRRADE OCEAN LIMITED

(Rs. In Lakhs)

Sr. No.	PARTICULARS	31-03-2024	31-03-2023
	CASH FLOW FROM OPERATING ACTIVITIES		• • • • • •
	Net Profit before Tax and Extraordinary items	0.3562	0.0500
	Adjustments for :		· · · · · · · · · · · · · · · · · · ·
	Depreciation	0.7310	0,6831
	Provision for Income Tax	(0.1366)	(0.0715)
1	Extra Ordinary Items	· - 1	(0.0621
	Interest Income	(22.6043)	(21.8502
1	Operating Profit Before Working Capital Changes	(21.6537)	(21.2507
	Adjustments for :		
	Proceeds from / (repayment of) long term borrowings	· - ·	-
	Trade Payable & Other Long Term Liabilities	(0.1300)	3.1140
	Trade Receivable & Long Term Loans and advances	7.2401	(0.2482
Т.,	Audit Fees Payable	-	-
	Cash Generated From / (Used In) Operations	(14.5436)	(18.3849
.	Taxes Paid		-
	Interest Paid		-
. 1	Cash Flow Before Extraordinary Items		
÷	Other adjustments	(0.2182)	-
	Net Cash from Operating Activities	(14.7618)	(18,3849
B	CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Fixed Assets	(2.0941)	(2.2458
. :	Innvestment Purchase	(20.0000)	-
. :-	Sale of Fixed Assets	-	. · · · · -
	Interest Received	22.6043	21.8508
	Net Cash Used in Investing Activities	0.5102	19.6050
C	CASH FLOW FROM FINANCING ACTIVITIES:	-	`-
	Proceeding From Loan and Advances	22.7324	
	Repayment Of Liability	(7.5390)	
	Net Cash Generated in Financing Activities	15.1934	-
	Net Increase in Cash and Cash Equivalents	0.9419	1.2301
	Cash And Cash Equivalents as at the Beginning of the year	2.0101	0.7800
	Cash And Cash Equivalents as at the Beginning of the year Cash And Cash Equivalents as at the Closing of the year	2.9520	2.0101

For N. C. RUPAWALA & CO. Chartered Accountants Reg.No.125757W

reparates Velice (Nehal C.Rupawala)

Partner M. No.118029 Date : 13/05/2024 Place : SURAT UDIN:

24118029 BKAMTJ 2484

SURA

FOR GHUSHINE FINTRRADE OCEAN LIMITED

J. Lankapati Bhavini J. Lankapati A Joy Jains E(Director) 1:07315285 P.R. JariWala Pratik R. Jariwala Alok B. Jain (Director)

DIN:07768431

(Director) DIN: 00006643

GHUSHINE FINTRRADE OCEAN LIMITED

Significant Ratio Analysis

2

Additional information pursuant to Regulation 52(4) and Regulation 54 (2) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended as at and for the year ended March 31, 2024.

Particulars	Unit	31.03.2024	31.03.2023
Debt-Equity Ratio	%	0.01%	1.49%
Debt Service Coverage Ratio	No of Times	0.9506	0.6716
Interest Service Coverage Ratio	No of Times		_
Capital Redemption Reserve	(Rs. In Lakhs)	-	-
Debenture Redemption Reserve	(Rs. In Lakhs)	-	1
Net Worth	(Rs. In Lakhs)	507.9118	507.8918
Net Profit Ratio	%	0.01%	6.84%
Current Ratio	No. of times	1349.72	715.16
Long term debt to working capital	No. of times	-	-
Bad Debts to Account Receivables Ratio	%	. –	-
Current Liability Ratio	No. of times	3.9029	0.0352
Total Debt to Total Asset Ratio	No. of times	0.0003	0.0152
Debtors Turnover Ratio	No. of Days		-
Inventory Turnover Ratio	No. of Days		_
Operating Margin	%	0.25%	the second s
Return On Capital Employed	%	0.0039%	0.0021%
Net profit Margin including exceptional items	%	0.1646%	6.8435%
Net profit Margin excluding exceptional items	%	0.0138%	6.8435%
Return on Investment	%	0.0039%	0.0021%
Retun on Equity Ratio	%	0.0039%	0.0021%



NOTES FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED MARCH 31st, 2024:

1. Corporate Information

Ghushine Fintrrade Ocean Limited ("the Company") is a public limited company incorporated and domiciled in India and has its listing on the BSE, Bombay Stock Exchange. The registered office and principal place of business is at Ground Floor -27, Aagam Cross Road, AC Market, Opposite Star Galaxy, Near Shrungar Residency, Vesu Abhava Road, Surat-395007. The Company is in the Textile and Diamond business.

The principal activities of the Company are to carry out business of dealing in Art Silk Cloth, Embroidery Job Work & manufacturing of knitted fabric and Cut & polished diamonds.

The financial statements are approved for issue by the management and Board of directors on May 13, 2024.

2. Basis of preparation of financial statements and Significant accounting policies

2.1 Basis of preparation and Compliance with Ind AS

These financial statements are prepared in accordance with Indian Accounting Standard (Ind AS), and the provisions of the Companies Act, 2013 ('the Act') (to the extent notified). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules issued thereafter. The financial statements have been prepared on a going concern basis using historical cost convention and on an accrual method of accounting, except for certain financial assets and liabilities which are measured at fair value/ amortized cost.

Accounting policies have been consistently applied except where a newly issued accounting standard is initially adopted or a revision to an existing account standard required a change to the accounting policy hitherto to in use. The statements of cash flows have been prepared under indirect method as set out in Ind AS-7 "Statement of Cash Flows".

The financial statements are presented in Indian Rupees (INR), which is also the Company's functional currency. As the year-end figures are taken from the source and rounded to the nearest digits, the figures reported for the previous quarters might not always add up to the year-end figures.

2.2 Significant Accounting Policies:

a) Current versus non-current classification:

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current whether the



- Expected to be realized or intended to be sold or consumed in normal operating cycle.
- Held primarily for the purpose of trading.
- Expected to be realized within twelve months after the reporting period, or.
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.

All other assets are classified as non-current.

Liability is current when:

- It is expected to be settled in normal operating cycle.
- It is held primarily for the purpose of trading.
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

The Company classifies all other liabilities as non-current.

- Deferred tax assets and liabilities are classified as non-current assets and liabilities.
- The operating cycle is the time between the acquisition of assets for processing and their realization in cash and cash equivalents. The Company has identified twelve months as its operating cycle.

b) Use of estimates and Judgements:

The preparation of the standalone financial statements in conformity with Ind AS requires management to make estimates, judgements and assumptions. These estimates, judgements and assumptions affect the application of accounting policies and the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the period. Management believes that the estimates used in preparation of financial statements are prudent and reasonable. Actual future period's results could differ from those estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made, and if material, their effects are disclosed in the notes to the financial statements.

c) Cash and Cash Equivalents:

Cash comprise cash on hand and demand deposits with banks. Cash equivalents are short term (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are insignificant risk of changes in value.



d) Tangible Fixed Assets- i.e. Property, Plant and Equipment:

Property, Plant and Equipments are stated at cost of acquisition or construction or cost of improvement inclusive of incidental costs related to acquisition and installation or at revalued amounts wherever such assets have been revalued less accumulated depreciation and impairment loss. Advances paid towards acquisition of fixed assets are disclosed as Capital Advances under Other Non-Current Assets. Subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with expenditure will flow to the Company. Any gain or loss on disposal of an item of property, plant and equipment is recognized in the Statement of Profit and Loss.

e) Intangible Assets:

Intangible Assets are carried at cost less accumulated depreciation impairment losses, if any. The cost of intangible assets comprises its purchase price, including any import duties and other taxes (other than those subsequently recoverable from the taxing authorities) and any direct attributable expenditure on making the asset ready for its intended use and net of any trade discounts and rebates. Subsequent expenditure on an intangible asset after its purchase / completion is recognized as an expense when incurred unless it is probable that such expenditure will enable the asset to generate future economic benefits in excess of its originally assessed standards of performance and such expenditure can be measured and attributable to the assets reliably, in which case such expenditure is added to the cost of the asset.

f) Depreciation and Amortization:

- i. Depreciation is calculated on cost of items of property, plant and equipment less their estimated residual value as per Companies Act, 2013 at the rate in the manner prescribed in schedule II of the said Act.
- ii. Depreciation on additions/ disposal during the period is provided on prorate basis according to the period during which assets are put to use/ being used.
- iii. No Depreciation has been provided in respect of Capital Work in Progress.

g) Investments:

Non-current investments are carried at cost. Provision for diminution is not made to recognize a decline in value of non-current investments and is determined separately for each individual investment wherever and whenever-necessary.

Current investments are carried individually, at the cost. Cost of Investments includes acquisition charges such as brokerage, fee duties.



h) Revenue Recognition:

- i. The Company recognizes revenue on the sale of products when risks and rewards of the ownership are transferred to the customer. Sales are accounted exclusive of goods and service tax and net of sales return.
- ii. Sales returns are accounted on actual receipt of return goods/ settlements of claims.
- iii.Other income like dividend income and interest income is recognized when the right to receive payment is established.

i) Cost Recognition:

Costs and expenses are recognized when incurred and have been classified according to their nature. The costs of the Company are broadly categorized in purchase of goods and land for resale (purchase of stock in trade), employee benefit expense, finance cost and other expenses. Other expenses mainly include fees to external consultants, vehicle or conveyance expense and other expenses.

j) Foreign Currency Transaction:

There is no foreign currency transaction during the year.

k) Valuation of Inventories:

- i. Raw materials are valued at cost or net realizable value whichever is lower.
- ii. Work in progress has been valued at cost of materials and labour charges together with relevant factory overheads.
- iii. Finished Goods are valued at cost or net realizable value whichever is lower.

The cost of traded goods is determined on FIFO basis. The inventories are as taken, valued and certified by the Management.

1) Employee Benefits:

i. Short Term Employee Benefits:

All the employee benefits payable wholly within twelve months of rendering the service are classified as short-term employee benefits. Benefits such as salaries, wages and the expected cost of bonus are recognised in the period in which an employee renders the related services.

ii. Post-Employment Benefits: Defined Contribution Plans:

The Company's Statutory Provident Fund, Employees' Superannuation Fund and Employee State Insurance Scheme are defined contribution plans. The Company has informed and explained that such benefits and not applicable to the Company and hence provisions of such benefits have not been done.

Defined Benefit Plan:

The Employees' Group Gratuity Fund is the Company's defined benefit plan for which Company has not taken Group Gratuity cum Life Insurance Policy from Life Insurance Corporation of India. The Company has informed that any gratuity or any benefits are not applicable to the Company and hence not provided.

iii. The employees are not paid any benefits other than salary and bonus during the year.

m) Taxes on Income:

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. The amount of current tax reflects the best estimate of the tax amount expected to be paid or received after considering the uncertainty, if any related to income taxes. It is measured using tax rates and tax laws enacted or substantively enacted by the reporting date.

Minimum alternate tax (MAT), if any, paid in a year is charged to the statement of profit and loss as current tax. The Company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the Company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. Accordingly, MAT credit is recognised as an asset in the balance sheet when it is probable that the future economic benefit associated with it will flow to the Company and the asset can be measured reliably.

Deferred tax is recognized on timing differences, being the differences between the taxable income and the accounting income that originate in one period and are capable of reversal in one or more subsequent periods. Deferred tax is measured using the tax rates and the tax laws enacted or substantially enacted as at the reporting date. Deferred tax liabilities are recognized for all timing differences. Deferred tax assets in respect of unabsorbed depreciation and carry forward of losses are recognized only if there is virtual certainty that there will be sufficient future taxable income available to realize such assets. Deferred tax assets are recognized for timing differences of other items only to the extent that reasonable certainty exist that sufficient future taxable income will be available against which these can be realized. Deferred tax assets are reviewed at each Balance Sheet date for their reliability.



n) Segment Reporting

The Company has no other segment; hence, nothing is to be required to be reported in accordance with Ind AS 108, Operating Segments.

o) Borrowing Cost:

The amendments in Ind AS 23 clarify that if any specific borrowing remains outstanding after the related asset are ready for its intended use or sale, that borrowing becomes part of the funds that an entity borrows generally when calculating the capitalisation rate on general borrowings. The Company does not expect any impact from this amendment.

p) Provisions & Contingencies:

A provision is recognized when the Company has a present legal or constructive obligation as a result of past event and it is probable that an outflow of resources will be required to settle the obligation, in respect of which reliable estimates can be made. Provisions (excluding long term benefits) are not discounted to its present value and are determined based on best estimate required to settle the obligation at the balance sheet date. These are reviewed at each balance sheet date and adjusted to reflect the current best estimates. Contingent liabilities are not recognized but disclosed in the notes to the Financial Statements. A contingent asset is neither recognized nor disclosed.

q) Restructuring:

A provision for restructuring is recognized when the Company has a detailed formal restructuring plan and has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected by it. The measurement of a restructuring provision includes only the direct expenditure arising from the restructuring, which are those amounts that are both necessarily entailed by the restructuring and not associated with the ongoing activities of the entity. Contingent liabilities and contingent assets

Contingent liability is disclosed for,

- (1) Possible obligations which will be confirmed only by future events not wholly within the control of the Company, or
- (2) Present obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made. Contingent Assets are not recognized in financials.

r) Earnings Per Share:

The Company presents basic and diluted earnings per share ("EPS") data for its equity shares. Basic EPS is calculated by dividing the profit or loss attributable to equity shareholders of the Company by the weighted average number of equity shares outstanding during the period. Diluted EPS is



determined by adjusting the profit or loss attributable to equity shareholders and the weighted average number of equity shares outstanding for the effects of all dilutive potential ordinary shares, which includes all stock options granted to employees.

The number of equity shares and potentially dilutive equity shares are adjusted retrospectively for all periods presented for any share splits and bonus shares issues including for changes effected prior to the approval of the financial statements by the Board of Directors.

s) Cash Flow Statement

Cash flows are reported using the indirect method, where by profit/ (loss) before tax is adjusted for the effects of transactions of a non-cash nature, any deferrals or accruals of past or future operating cash receipts or payments and item of income or expenses associated with investing or financing cash flows. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

Notes to Accounts:

a) Share Capital:

• Details of Equity Shares as on March 31, 2024, is as follows:

Authorized Share	44 4 9 73 14	Description
(Quantum)	up Share (Quantum)	01.04.0002
10,00,00,000		Outstanding as on 01-04-2023
10,00,00,000	4,94,49,000	Outstanding as on 31-03-2024
0	-	Addition/(Deduction)

Shareholding Pattern (Shareholding more than 5%)

Particulars	As on 31/03	3/2024	As on 31/03/2023		
FRICICULAIS	No. of shares	%	No. of shares	%	
Issued, Subscribed and paid up capital Equity Shares of Rs. 10 each	49,44,900		49,44,900		
Sammyak A. Jain	9,32,250	18.85	9,32,250	18.85	
	6,39,200	12.93	6,39,200	12.93	
Kapila A. Jain Alok B. Jain	5,12,450	10.36	5,12,450	10.36	



b) Promoters' Shareholding:

Shares held by promoters at the end of the year					
S. No.	S. No. Promoter Name No. of Shares % of total shares				
1	Sammyak A. Jain	9,32,250	18.85	-	
2	Kapila A. Jain	6,39,200	12.93		
3	Alok B. Jain	5,12,450	10.36	-	

c) Market Value of Investments:

(Rs. in Lakhs)

Particulars	No. of Units	31/03/2024 Cost	31/03/2024 Market Value
		Amount	Amount
Investment in Equity		N.A.	N.A.
Instruments : Unquoted			-
Total			

d) Auditor's Fee:

(Rs. in Lakhs)

Payment to the Auditor comprises:	31/03/2024	31/03/2023	
As Auditors- Statutory Audit	0.20	0,20	
For Taxation Matters	0.00	0.00	
Total	0.20	0.20	

e) The schedule III has become effective from 1st April, 2014 for the preparation of financial statements. This has significantly impacted the disclosure and presentation made in the financial statements. Previous year figures have been regrouped / reclassified wherever necessary.

f) Related Party Disclosures:

Name of Related Party	Relation with Company
1. Alok B. Jain	Director & Having Shareholding of 10.36%
2. Kapila A. Jain	Director& Having Shareholding of 12.93%
3. Sammyak A. Jain	Director & Having Shareholding of 18.85%
4. Alok B. Jain	Director has received salary of Rs. 4,80,000 during the year.
5. Mercury Venture Pvt.	Company has made investment of Rs. 20,00,000/- in Mercury
Ltd.	Venture Pvt. Ltd., where directors are common.
6. Alok B. Jain	Company has repaid loan received from the director in full.

g) As confirmed by the Management, there are no Contingent Liabilities



h) Reserves and Surplus:

(Rs. in Lakhs)

	Particulars	Amount
Share Forfeiture Account		

i) Net Worth:

(Rs. in Lakhs)

Total Net Worth as on 31/03/2024	Amount
Net Worth	507.9118

j) Capital Work in Progress:

(Rs. in Lakhs)

CWIP	Amount	Total		
	Less than 1 year	2-3 years	More than 3 years	
Projects in Progress	-	-		
Projects Temporarily suspended			N.A.	

k) Trade Payables:

(Rs. in Lakhs)

Trade Payables	Outstandin	Total			
Tayabico	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME			Nil		
(ii) Others			0.0350		0.0350
(iii) Disputed Dues - MSME			Nil		
(iii) Disputed Dues - MSME			Nil		

l) Trade Receivable ageing schedule:

(Rs. in Lakhs)

Particular	Outstanding for following period from date of payment				Total	
	Less than 6 month	6 months - 1 year	1-2 year	2-3 year	More than 3 year	
Undisputed Trade receivable – considered good				152.2132	_ = •	152.2132
Undisputed Trade receivable – considered doubtful						
Disputed Trade Receivable considered						PAW

t.,

good		· ·		
Disputed Trade	 			
Receivable considered			1	
good .	·			

#similar information shall be given where no due date of payment is specified, in that case disclosure shall be from the date of the transaction. Unbilled dues shall be disclosed separately- NIL

m) Title deeds of Immovable Property not held in name of the company

Revelent Line	Description of item of	Gross carrying	Title Deeds	Whether title deed holder is a	Property held	Reason for not
Item in the	property	value	held in	promoter, director or relative of	since which	being held in
Balance sheet			name of	promoter/director or employee of	date	the name of the
NIL	NIL	NIL	NIL	promoter/director NIL	NIL	company NIL

#Relative here means relative as defined in the Companies Act, 2013. *Promoter here means promoter as defined in the Companies Act, 2013.

n) Intangible Assets under development aging schedule

(Rs. in Lakhs)

Intangible assets	Amou	Amount in CWIP for a period of			Total
under development	Less than 1 year	1-2 years	2-3 years	More than 3 years	
Projects in Progress	-	-	-	-	-
Projects Temporarily suspended			N.A.	<u></u>	

*Total shall tally with the amount of Intangible assets under development in the balance sheet

o) Relationship with Struck off Companies

Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:-

	Nature of transection with struck-off Company	Balance O/s	Relationship with the Struck off company, if any, to be disclosed
-	Investment in securities	-	_
	Receivable	÷ .	-
-	Shares held by stuck off co.		-
-	Other outstanding balances (to be specify)	-	-

5 P Loans and Advances from related parties:

(Rs. in Lakhs)

Type of Borrower	Amount of Loan	Percentage
Promoters		Nil
Directors		Nil
KMP's Related Parties		Nil

× Extraordinary Items:

Particulars	Amount (₹ in
I di tromme e	Lakhs)
Prior Period Items	0.2182

Significant Ratios:

	Unit	31.03.2024	31.03.2023
Particulars	No. of times	1349.72	715.16
Current Ratio		0.01%	1.49%
Debt-Equity Ratio	%		· -
Debt Service Coverage Ratio	%		
Interest Service Coverage Ratio	%	0.000000/	0.00%
Return on Equity Ratio	%	0.0039%	0.007
Inventory Turnover Ratio	No. of times	-	
Trade Receivables Turnover Ratio	No. of times	+	
Trade Payables Turnover Ratio	No. of times		
Trade Payables Furnover Inter-	No. of times	0.00	0.00
Net Capital Turnover Ratio	%	0.01%	6.84%
Net Profit Ratio	%	0.0039%	0.0021%
Return On Capital Employed	%	0.0039%	0.0021%
Return on Investment	70		

FINTRRADE OCEAN GHUSHINE For N. C. RUPAWALA & CO. FOR ΩE LIMITED, **Chartered** Accountants Firm Reg. No.: 125757W SUSA Ja 1 magenerales yelise Jariwala Pratik R. Jariwala HĐ Alok B. Jain Ô Nehal C. Rupawala (Director) (Director) Partner DIN: 07768431 DIN: 00006643 M.No.: 118029 J. Lankapati UDIN: 24118029B Date: 13/05/2024 Bhavini J. Lankapati Place: Surat (Director) DIN: 07315285



Dt. 13.05.2024

		 	ALC: NO. OF STREET, ST
To,			
	h T		
he Manager			
BOMBAY STOCK EXCHANGE LTD			
151 Floor ,P J Towers ,			
Dalai Street			
Mumbai- 400001.			
MUMDal- 400001.	1		
Equity Script Code: 539864			
ISIN: INE009U01011 SCRIP CODE: 539864	1		

Dear Sir / Madam,			
Dear on muddent			

Ref: GHUSHINE FINTRRADE OCEAN LIMITED SCRIP CODE; 539864

Sub: Regulation 33 of SEBI (LODR) Regulations, 2015 for YEAR ended March 31, 2024 Submission of ANNEXURE- A

In the matter we are submitting here with ANNEXURE-A being statement on impact of Audit Qualification (for AUDIT REPORT WITH MODIFED OPINICN) Submitted along with Standalone annual Audited Financial Results for the Financial Year ended MARCH 31,2024 UNDER REGULATIONS 33 OF THE SEBI (LODR) (Amendments) Regulations, 2016. The auditor has issued unmodified report.

The results were approved by the board at its meeting held on 13.05.2024

Kindly place the same on your record and acknowledge

Yours Truly,

FOR BOARD OF DIRECTORS OF

Place: SURAT

Date: 13.05.2024

A LOK JUN

ALOK BHOPALSINGH JAIN MANAGING DIRECTOR

DIN: 00006643

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.comGSTIN: 24AABCP3988Q1ZO CIN:L65910GJ1995PLC025823

-Statement On Impact Of Audit Qualification For The Finnacial Year Ended MARCH 31-2024 Under Regulation 33 Of The SIGN[LODN][Amendment.] Regulation, 2016 5. Total Award 6. Total Liebdity 7. Net Worth 8. Any Other Fluencial Item (as Felt Statement on Impact of Audit Quadification (For Audit Report with Modified Opinian) Submitted along with Standalone Annual Audited Planacial Results 1. Turnovet/Total income 2. Total Expenditure 3. Net Profit/(Iona) 4. Earning Per Share 5. Total Annet Audit Qualification Each Audit Qualification Ser 7 2 2 Type Of Audit Qualification
 Prequency Of Qualification
 Whether appeared first
 The/mpetitive/since how long continuing
 For Audit Qualification where the impact is 8 () Management's catination on the For Audit Qualification(s) where the impact quantititied by the auditor, Management's Auditor's Comments on (i) or (ii) Impact of judit qualification If Management is unable to estimate

Place Surat Parther Date: 13/08/2024 M. No.: 118029 Nehal C. Rupaw 1 Juganusita sig Chartered Accountanta Firm Reg. No.: 12578 DW For N. C. RUPAWALA & CO. A SU. Ĉ, PE ANNA ×. 00 -8 į, FOR GIUSH

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(iii)

Ask B.

ANNEXURE-

ł.	Avenue	(Rs. In Laichs	-
	Plannalia		_
			-
	1	Adjusting For	-
	(uotaoninenty)	III.	-
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	00.00	167.25	
	515	0,02	
	18	0.0004	
	80,000	508,08	
		0.17	
	14.7 44	16'205	
	0012	0.00	
purate	M		
	No Qualification G	Given in audit	
1	N.A.		
	N.A.		
	/		
-	N.A.		
~	N.A.		
	N.A.		
	N.A.		
	NACED - 2		
2	AN NO		
	OIL OIL S	AN LIMITED	
Y	Contraction of the	am	
Burg	Directo		
000	664		