



Dt. 14.05.2026

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

Dear Sir / Madam,

Scrip Name: GHUSHINE FINTRRADE OCEAN LIMITED

Sub: Declaration Under Regulation 33(3)(d) of SEBI LODR for unmodified opinion on Unaudited Financial Results for half year ended on 31st March 2026.

With reference to the above I BHAGIRATH R. VAISHNAV, COMPANY SECRETARY & COMPLIANCE OFFICER of GHUSHINE FINTRRADE OCEAN LIMITED hereby declare that Statutory Auditors ARGS & ASSOCIATES having FRN-104035W have issued half yearly Unaudited limited review report with unmodified opinion on unaudited financial results of the company for the half year ended on 31st March 2026.

This declaration is given in compliance to Regulation 33(3)(d) of SEBI LODR Regulations, 2015 as amended by the SEBI (LODR) (Amendment) Regulation, 2016 and circular NO. CIR/CFD/CMD/56/2016 dated 27th May 2016.

We request you to kindly take the above information on your record.

Yours Truly,

FOR BOARD OF DIRECTORS OF
GHUSHINE FINTRRADE OCEAN LIMITED

Place: SURAT
Date: 14.05.2026

BHAGIRATH R. VAISHNAV
COMPANY SECRETARY & COMPLIANCE OFFICER
MEMBERSHIP NO.: ACS57369

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



Dt: 14.05.2026

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

Dear Sir / Madam,

Scrip Name :GHUSHINE FINTRRADE OCEAN LIMITED
Sub: Regulation 33 of SEBI (LODR) Regulations, 2015 for HALF YEAR ended 31ST MARCH 2026.

In the matter we are submitting here with half yearly unaudited standalone results for the period from 1st October 2025 to 31th March 2026 along with limited review report of auditor dated 14-05-2026.

Said results were approved by the board at its meeting held on 14-05-2026

Kindly place the same on your record and Acknowledge

Yours Truly,

Place: SURAT
Date: 14.05.2026

FOR BOARD OF DIRECTORS OF
GHUSHINE FINTRRADE OCEAN LIMITED

BHAGIRATH
RADHAKRISHN
A VAISHNAV

Digitally signed by
BHAGIRATH
RADHAKRISHNA VAISHNAV
Date: 2026.05.14 16:21:40
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Bhagirath Radhakrishna Vaishnav
Company Secretary & Compliance Officer
Membership No : ACS57369

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:** 7069253531
Email id: ghushine95e@gmail.com **GSTIN:** 24AABCP3988Q1ZO **CIN:** L65910GJ1995PLC025823

Limited Review Report on Half Yearly Financial Results of Ghushine Fintrade Ocean Limited pursuant to the Regulation 33 of the SEBI(LODR) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019

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

We have reviewed the accompanying statement of unaudited financial results of **M/s Ghushine Fintrade Ocean Limited** for the Half Year ended 31.03.2026. This statement has been prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 (the Listing Regulation, 2015), as amended. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

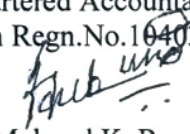
We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Bharuch
Date: 14.05.2026



For, A R G S & Associates
Chartered Accountants
Firm Regn.No.104035W


Mukund K. Rao
(Partner)

Mem. No: 031403

UDIN: - 26031403HBRINI9786

GHUSHINE FINNTRADE OCEAN LIMITED

CIN : L65910GJ1995PLC025823

Registered Office : Ground floor, 27, Aagam Cross road, Vesu Abhava road, Vesu, Surat, Gujarat.

Statement of Assets and Liabilities as on March 31, 2026

(Rs In Lakhs)

PARTICULARS	Year ended	Year ended	
	31/03/2026	31/03/2025	
	Date of start of reporting period	01-04-2025	01-04-2024
	Date of end of reporting period	31-03-2026	31-03-2025
ASSETS:			
1 Non-current assets			
a) Property, Plant & Equipment	1.59	2.51	
b) Capital work-in-progress	-	-	
c) Investment property	-	-	
d) Goodwill	-	-	
e) Other Intangible assets	-	-	
f) Intangible assets under development	-	-	
g) Biological assets other than bearer plants	-	-	
h) Financial assets			
(i) Investments	20.00	20.00	
(ii) Trade Receivables	-	-	
(iii) Loans	332.95	308.05	
(iv) Deposits and others	2.81	2.81	
i) Deferred tax Assets (net)	0.41	0.37	
j) Other Non-current assets	-	-	
Total Non-current Assets	357.76	333.75	
2 Current assets			
a) Inventories	14.40	14.87	
b) Financial assets			
(i) Investments	-	-	
(ii) Trade receivables	349.22	175.51	
(iii) Cash and cash equivalents	5.59	2.34	
(iv) Bank balance other than (iii) above	-	-	
(v) Loans	-	-	
(vi) Others (to be specified)	-	-	
c) Current Tax Assets (Net)	4.67	5.63	
d) Other Current Assets	9.78	9.78	
Total Current Assets	383.66	208.12	
TOTAL ASSETS	741.41	541.87	
EQUITY AND LIABILITIES:			
Equity :			
a) Equity Share capital	494.49	494.49	
b) Other Equity	15.20	13.76	
Equity attributable to equity holders of the Company	509.69	508.25	
LIABILITIES :			
1 Non-current liabilities.			
a) Financial Liabilities			
(i) Borrowings	64.98	32.08	
(ia) Lease Liability	-	-	
(ii) Trade Payables			
(iia) Total Outstanding dues of micro enterprises and small enterprises	-	-	
(iib) Total Outstanding dues of creditors other than micro enterprises and small enterprises	-	-	
(iii) Other financial liabilities	-	-	
b) Provisions	-	-	
c) Deferred tax Liability (net)	-	-	
d) Other Non-current liabilities	-	-	
Total Non-current Liabilities	64.98	32.08	
2 Current liabilities			
a) Financial Liabilities			
(i) Borrowings	-	-	
(ia) Lease Liability	-	-	
(ii) Trade Payables			
(iia) Total Outstanding dues of micro enterprises and small enterprises	-	-	
(iib) Total Outstanding dues of creditors other than micro enterprises and small enterprises	165.12	1.16	
(iii) Other financial liabilities	-	-	
b) Other Current Liabilities	-	0.07	
c) Provisions	1.62	0.31	
d) Current Tax Liabilities (Net)	-	-	
	166.74	1.54	
TOTAL EQUITY AND LIABILITIES	741.41	541.87	

Date : 14th May, 2026
Place : Surat

For Ghushine Finntrade Ocean Limited



Alok B Jain

Alok B Jain
Managing Director

GHUSHINE FINNTRADE OCEAN LIMITED

CIN : L65910GJ1995PLC025823

Registered Office : Ground floor, 27, Aagam Cross road, Vesu Abhava road, Vesu, Surat, Gujarat.

Statement of Standalone Profit and Loss for the half year and year ended March 31, 2026

(Rs In Lakhs)

PARTICULARS	Half Year Ended		Year Ended	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025
Date of start of reporting period	01-10-2025	01-10-2024	01-04-2025	01-04-2024
Date of end of reporting period	31-03-2026	31-03-2025	31-03-2026	31-03-2025
	Unaudited	Unaudited	Unaudited	Audited
I REVENUE FROM OPERATIONS				
Revenue from operations (Net)	305.27	326.62	563.96	451.81
II Other Income	12.53	10.55	24.65	22.72
III Total Income (I+II)	317.81	337.17	588.62	474.53
IV EXPENSES:				
(a) Cost of material consumed	-	-	-	-
(b) Purchase of stock in trade	284.80	318.08	553.36	428.09
(c) Changes In Inventories Of Finished Goods, Wip & Stock In Trade	14.37	0.35	0.47	13.74
(d) Employee Benefits Expense	9.30	11.64	20.96	22.62
(e) Finance Cost	-	-	-	-
(f) Depreciation and amortisation expense	0.43	0.80	0.88	1.56
(g) Other Expenses	6.97	6.04	10.79	8.29
Total Expenses (IV)	315.86	336.91	586.45	474.29
V Profit/ (Loss) before exceptional items and tax (III-IV)	1.95	0.26	2.17	0.24
VI Exceptional items				
VII Profit/ (Loss) after exceptional items and before tax (V-VI)				
VIII Tax Expense:				
Current Tax	0.62	0.05	0.62	0.06
Less : MAT Credit				
Current tax expense related to prior years	-	-	0.15	-
Deferred Tax (Asset) / Liability	(0.03)	(0.10)	(0.03)	(0.15)
IX Profit / (Loss) for the period from continuing operations (VII- VIII)	1.36	0.31	1.44	0.34
X Profit / (Loss) from discontinued operations	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-
XII Profit / (Loss) from discontinued operations after tax (X-XI)	-	-	-	-
XIII A Profit / (Loss) for the period before minority interest	1.36	0.31	1.44	0.34
XIII B Share of Profit / Loss of Associates and Joint ventures accounted for using equity method	-	-	-	-
XIII C Profit / (Loss) of minority interest				
XIV Profit / (Loss) for the period (XIII A + XIII B + XIII C)	1.36	0.31	1.44	0.34
XV Other Comprehensive income				
a(i). Items that will not be reclassified to profit or loss	-	-	-	-
b(ii). Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-
b(i). Items that will be reclassified to profit or loss	-	-	-	-

Alok Jain



	b(ii). Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-
	Total Comprehensive income	-	-	-	-
XVI	Total Comprehensive income (comprising profit for the period and other comprehensive income. (XIV + XV)	1.36	0.31	1.44	0.34
XVII	Details of Equity share capital				
	Paid-up equity share capital	494.49	494.49	494.49	494.49
	Face value of equity share capital (Per share)	Rs.10/-	Rs.10/-	Rs.10/-	Rs.10/-
XIX	Earning Per Share				
(a)	Earning per share (not annualised for quarter ended)				
	Basic earnings/(loss) per share from continuing operation	0.00276	0.00063	0.00291	0.00069
	Diluted earnings/(loss) per share from continuing operation	0.00276	0.00063	0.00291	0.00069
(b)	Earning per share (not annualised for quarter ended)				
	Basic earnings/(loss) per share from discontinued operation	0.00	0.00	0.00	0.00000
	operation	0.00	0.00	0.00	0.00000
(c)	Earning per share (not annualised for quarter ended)				
	Basic earnings/(loss) per share from continuing and discontinued operation	0.00276	0.00063	0.00291	0.00069
	Diluted earnings/(loss) per share from continuing and discontinued operation	0.00276	0.00063	0.00291	0.00069

Notes on Financial Results

- 1 The above unaudited standalone financial results for the half year ended March 31, 2026 have been reviewed by the audit committee and subsequently approved by the Board of Directors in their respective meeting held on 14th May 2026. The statutory auditor have carried out limited review of the above result
- 2 The Audited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules) 2016.
- 3 As per Indian Accounting Standard 108 on 'Operating Segment' (Ind AS 108), the company has only one reportable segment i.e Textile Trading.
- 4 Standalone statement of Assets and Liabilities as on March 31, 2026 and Cash Flow Statement for the financial year ended on March 31, 2026 are attached herewith.
- 5 Figures for the half year ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year and year to date figures up to the first half year of the relevant financial year. Also the figures up to the end of first half year had only been reviewed and not subject to audit.
- 6 The Company does not have any joint venture or associate companies as on 31.03.2026
- 7 The figures for the corresponding previous period have been restated / regrouped wherever necessary, to make them comparable.

Date : 14th May, 2026
Place : Surat

For Ghushine Fintrade Ocean Limited



Alok Jain

Alok B Jain
Managing Director

GHUSHINE FINNTRADE OCEAN LIMITED

CIN : L65910GJ1995PLC025823

Registered Office : Ground floor, 27, Aagam Cross road, Vesu Abhava road, Vesu, Surat, Gujarat.

Standalone Cash Flow Statement as at March 31, 2026

(Rs In Lakhs)

PARTICULARS	31/03/2026 Amount in Rupees	31/03/2025 Amount in Rupees
Net Profit before Taxation	2.17	0.24
Adjustment for:		
Depreciation	0.88	1.56
Finance Cost (Interest paid)	-	-
W/O Preliminary Expenses	-	-
Provision for Income Tax	-	-
Interest Income	(24.65)	(22.72)
Interest Paid	-	-
Operating Profit/(Loss) before working capital (A)	(21.60)	(20.92)
Adjustment in change in Working Capital :		
(Increase)/Decrease in Inventory	0.47	13.74
(Increase)/Decrease In Debtors	(173.71)	(23.29)
Increase/(Decrease) In Trade Payable	163.96	1.13
(Increase)/Decrease In Loans and Deposits/Current Assets	(24.90)	(15.78)
(Increase)/Decrease In Other Current Assets	0.96	(9.78)
Increase/(Decrease) In other Current Liability & Provision	0.62	0.24
Movement in Working Capital Total (b)	(32.60)	(33.74)
Cash generated from Operating activities (a)-(b)	(54.20)	(54.66)
Direct Taxes Paid	-0.15	(0.06)
Net Cash Generated From Operating Activities (A)	-54.35	-54.72
B. Cash Flow from Investing Activity		
Purchase of Fixed Assets	0.00	(0.69)
Sale of Fixed Assets	0.04	-
Subsidy Received on Capital Goods	-	-
Interest Income	24.65	22.72
Decrease/Increase in Investment	-	-
Net Cash Generated From / Used In Investing Activity (B)	24.70	22.03
C. Cash Flow From Financing Activity:-		
Issue of Share Capital/Other Equity	-	-
Increase/ Decrease in Term Loans	32.90	32.08
Investment of Bank FD	-	-
Finance Cost	-	-
Increase/Decrease in Working Capital From Bank	-	-
Net Cash Generated From/Sed in Financing Activities (C)	32.90	32.08
D. Net Increase/Decrease in Cash & Cash Equivalents (A+B+C)	3.25	(0.61)
Cash and Cash Equivalents at the beginning of the Period	2.34	2.95
Cash and Cash Equivalents at the end of the Period	5.59	2.34

Notes :

- The above cash flow has been prepared under the Indirect Method as set out in the Accounting Standard - 3 on Cash Flow Statements issued by the Institute of Chartered Accountants of India.
- The previous year figures have been regrouped wherever necessary in order to confirm to this years' presentation. .

Date : 14th May, 2026
Place : Surat



For Ghushine Finntrade Ocean Limited

Alok B Jain

Alok B Jain
Managing Director