



Dt. 15.01.2025

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

Dear Sir / Madam,

Ref: Your mail regarding non submission of auditor profile under regulation 30

Sub: Submission of auditor profile under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the Company

We acknowledge Receipt of your above mail. In the matter we have attached here with auditor profile.

Kindly place the same on your record and acknowledge.

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

(ALOK JAIN)
Managing Director
DIN: 00006643

Date: 15.01.2025
Place: Surat

ALOK
BHOPALSIN
G JAIN

Digitally signed by
ALOK BHOPALSING
JAIN
Date: 2025.01.16
12:00:05 +05'30'

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: shushine95e@gmail.com GSTIN: 24AABCP3988Q 1ZO CIN:L65910GJ1995PLC025823



GHUSHINE

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:shushine95e@gmail.com GSTIN: 24AABCP3988Q 1ZO CIN:L65910GJ1995PLC025823



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:shushine95e@gmail.com GSTIN: 24AABCP3988Q 1ZO CIN:L65910GJ1995PLC025823



PROFILE OF FIRM

Name of the Firm	:	A P M M & Co.
Head office Address	:	38, Upper Basement, Dheeraj Heritage, Milan Junction, S.V. Road, Santacruz West, Mumbai – 400 054
Branch Office	:	B.R. 1:- 1 st Floor, Guardian House, Suman Desai Wadi, Near Udhna Darwaja, Ring Road, Surat – 395 002 B.R. 2:- B-101, Aditya Parivesh, Beside Uma Darshan Bungalows, Near Vandemataram, Daskroi, Ahmedabad – 382 481 B.R. 3:- C-10, Bldg. no. K-1/2, Anant Apartment, Ostwal Empire, Navapur Road, Boisar – 401 501
Email Address	:	apmm.surat@gmail.com , apmm.mumbai@gmail.com
Constitution	:	Partnership Firm
Date of Establishment	:	07.08.2018
Firm Reg. No.	:	0147804W
RBI Unique Code No.	:	1009047
MEF Category	:	Category II
Peer Review Certificate No.	:	015958
PAN	:	ABPFM6852N
GST	:	Gujarat - 24ABPFM6852N1ZI Maharashtra – Awaited

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

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

● **AHMEDABAD BRANCH :**
609, 6TH FLOOR, SHREE BALAJI HEIGHTS,
C.G. ROAD, AHMEDABAD - 380 015.
TEL : 079-40391209
E-mail : apmm.ahmedabad@gmail.com
● **BOISAR BRANCH :**
C-10, BLDG. NO. K-1/2, ANANT APARTMENT
NAVAPUR ROAD, BOISAR - 401 501.



Details of Partners : 4 (Four)

Name of Partner	Member-ship No.	FCA/ACA	Date of Certificate of Practice	Additional Qualifications	Experience (In Years)
Hetal Mehta	136293	FCA	14/07/2010	B.Com	14
Parth Jain	165166	FCA	17/11/2015	B. Com, DISA, Certificate course on BRSR, Certificate course on Bank Concurrent Audit, Certificate Course on Ind AS.	9
Mohit Maheshwari	174383	FCA	30/01/2018	B.Com	6
Ayush Agarwal	190707	FCA	01/04/2019	B.Com, Certificate Course on Bank Concurrent Audit, Certificate Course on Ind AS.	5

Branches:-

Branch	Address	Office In-Charge	Date of Branch Opening
H.O.	38, Upper Basement, Dheeraj Heritage, Milan Junction, S.V. Road, Santacruz West, Mumbai – 400 054	Parth Jain	07/08/2018
B.R. 1	1 st Floor, Guardian House, Suman Desai Wadi, Near Udhna Darwaja, Ring Road, Surat – 395 002	Mohit Maheshwari	01/10/2020
B.R. 2	B-101, Aditya Parivesh, Beside Uma Darshan Bunglows, Near Vandemataram, Circle, gota, Daskroi, Ahmedabad – 382 481	Hetal Mehta	01/03/2021
B.R. 3	C-10, Bldg. no. K-1/2, Anant Apartment, Ostwal Empire, Navapur Road, Boisar – 401 501	Ayush Agarwal	01/03/2021

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

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

● **AHMEDABAD BRANCH :**
609, 6TH FLOOR, SHREE BALAJI HEIGHTS,
C.G. ROAD, AHMEDABAD - 380 015.
TEL : 079-40391209
E-mail : apmm.ahmedabad@gmail.com

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



Our present organizational strength is as follows:

Particulars	Strength (In Numbers) (Total All Branches)
Partners	4
Qualified Professional (MBA, CS, Adv. etc)	1
Retired Ex-banker	0
Semi-Qualified Assistants	1
Articled Assistants other than Semi	10
Other Audit Staff	9
Office Staff (Under Graduates)	13
Total	38

Partners' Experience:-

❖ **Hetal Mehta (FCA) (Founder Partner)**

- Is a reputed well-known and senior most partner in the Firm.
- Started her practice as Chartered Accountant in 2014 under the name and style of **M/s. Mehta Hetal & Co. which converted to Partnership Firm in Year 2020 and new entity called M/s. A P M M & Co.** was formed. She is having vast experience in the fields of Internal Audit, Statutory Audits, Direct Taxation, NRI Advisory services, Scrutiny matters, Concurrent Audits, Bank Revenue and Stock Audits.

❖ **Parth Jain (FCA, DISA, Certificate course on BRSR, Certificate Course of Bank Concurrent Audit, Certificate Course on Ind. AS) (Senior Partner)**

- Joined as partner in **M/s A P M M & Co.** since October, 2020.
- Having experience in the fields of Internal Audits, Statutory Audits, Direct Taxation, Project Finance Consulting, Accounts Finalization, Bank Revenue and Stock Audits, Concurrent Audits, GST Consultancy, Rera consultancy.
- Formerly worked as Partner and Branch-in-charge of **K P C M & Co., Boisar.**
- Currently handling all matters related to Head office.
- Statutory Branch Auditor of Canara Bank, Ghatkopar Branch, Mumbai for the year 2017-18 and NSIC Andheri Branch, Mumbai for the year 2019-20.
- Conducted National Small Industries Ltd., Surat Branch for 2 years
- Statutory Branch Auditor of Bank of India for year 2021-22 of Mazgaon Branch, Mumbai and for year 2022-23 of Hudkeshwar Branch, Nagpur.

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

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

● **AHMEDABAD BRANCH :**
609, 6TH FLOOR, SHREE BALAJI HEIGHTS,
C.G. ROAD, AHMEDABAD - 380 015.
TEL : 079-40391209
E-mail : apmm.ahmedabad@gmail.com

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



❖ **Mohit Maheshwari (FCA) (Partner)**

- Joined as partner in **M/s A P M M & Co.** since October, 2020.
- Formerly worked as a Senior Associate in **PWC, Mumbai.**
- Having experience in the fields of Internal Audits, Statutory Audits, Direct Taxation, Project Finance Consulting, Accounts Finalization, Concurrent Audits, GST Consultancy.
- Currently handling all matters related to Branch office.
- Statutory Branch Auditor of Bank of India for year 2021-22 of Bandra East, Mumbai.

❖ **Ayush Agarwal (FCA, Certificate Course of Bank Concurrent Audit, Certificate Course on Ind. AS) (Partner)**

- Joined as partner in **M/s A P M M & Co.** since October, 2020.
- Having experience in the fields of Internal Audits, Statutory Audits, Direct Taxation, Project Finance Consulting, Accounts Finalization, Concurrent Audits, GST Consultancy.
- Currently handling all matters related to Branch office.
- Statutory Branch Auditor of Bank of India for year 2021-22 of Gandhi Market Branch, Mumbai, for year 2022-23 of Nerul Branch, Navi Mumbai and for year 2023-24 of Matunga Branch, Mumbai.

Contact Details:

S. No.	Particulars	Contact Details
1.	HEAD OFFICE - MUMBAI	38, Upper Basement, Dheeraj Heritage, Near Milan Junction, S.V. Road, Santacruz(w), Mumbai – 400 054 ☎Tel: 022 – 49738837 Mobile – 8460702175 e-mail : apmm.mumbai@gmail.com Strength of Branch : 16 Employee/Article
2.	BRANCH OFFICE - SURAT	1 st Floor, Guardian House, Suman Desai Wadi, Near Udhna Darwaja, Ring Road, Surat – 395 002 ☎Tel: 0261 – 4894506/4891100 Mobile – 9913734048 e-mail : apmm.surat@gmail.com Strength of Branch : 8 Employee/Article
3.	BRANCH OFFICE - AHMEDABAD	B-101, Aditya Parivesh, Beside Uma Darshan Bungalows, Near Vandemataram, Circle, gota, Daskroi, Ahmedabad – 382 481 Mobile – 8128579462 e-mail : apmm.ahmedabad@apmm.in Strength of Branch : 5 Employee/Article
4.	BRANCH OFFICE - BOISAR/PALGHAR	C-10, Bldg. no. K-1/2, Anant Apartment, Ostwal Empire, Navapur Road, Boisar – 401 501 Mobile – 7405074838 e-mail : apmm.boisar@apmm.in Strength of Branch : 5 Employee/Article

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

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

● **AHMEDABAD BRANCH :**
609, 6TH FLOOR, SHREE BALAJI HEIGHTS,
C.G. ROAD, AHMEDABAD - 380 015.
TEL : 079-40391209
E-mail : apmm.ahmedabad@gmail.com
● **BOISAR BRANCH :**
C-10, BLDG. NO. K-1/2, ANANT APARTMENT
NAVAPUR ROAD, BOISAR - 401 501.



Experience of Firm / Partners

Government/Public Sector Undertakings

Financial Year	Particular	Type of Audit	Branch Name & Address
2023-24	Bank of India	Statutory Branch Audit	Churchgate Branch, Mumbai
2023-24	Bank of India	Statutory Branch Audit	Matunga Branch, Mumbai
2022-23 to 2023-24	Surat People's Co-op Bank	Concurrent Audit	Girgaon Branch, Mumbai
2022-23	Bank of India	Statutory Branch Audit	Hudkeshwar Branch, Nagpur
2022-23	Bank of India	Statutory Branch Audit	Nerul Branch, Navi Mumbai
2021-22	Bank of India	Statutory Branch Audit	Mazgoan Branch, Mumbai
2021-22	Bank of India	Statutory Branch Audit	Gandhi Market Branch, Mumbai
2021-22	Bank of India	Statutory Branch Audit	Bandra East, Mumbai
2020-21	NSIC	CAG Audit & Statutory Branch Audit	Andheri Branch, Mumbai
2018-19	Canara Bank	Statutory Branch Audit	Nariman Point Branch, Mumbai
2018-19	Canara Bank	Statutory Branch Audit	NSE Branch, Mumbai
2018-19	Canara Bank	Statutory Branch Audit	Vakola Branch, Mumbai
2017-18	Canara Bank	Statutory Branch Audit	A R Street Branch, Mumbai
2017-18	Canara Bank	Statutory Branch Audit	Ghatkopar (W) Branch, Mumbai
2017-18	Canara Bank	Statutory Branch Audit	Retail Assets Hub, Mumbai
2016-17	Canara Bank	Statutory Branch Audit	Nanpura Branch, Surat
2016-17	Canara Bank	Statutory Branch Audit	Kamrej Branch, Surat
2015-16	Canara Bank	Statutory Branch Audit	K.M. Road, Main Branch, Surat
2015-16	Canara Bank	Statutory Branch Audit	Lunci Kui Branch, Navsari
2015-16	Canara Bank	Statutory Branch Audit	Dadra Branch, Silvassa

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

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

● **AHMEDABAD BRANCH :**
609, 6TH FLOOR, SHREE BALAJI HEIGHTS,
C.G. ROAD, AHMEDABAD - 380 015.
TEL : 079-40391209
E-mail : apmm.ahmedabad@gmail.com

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



Statutory Audit/Internal Audit Assignments of Entities:

Particulars	Assignment	Tenure
Ghushine Fintrade Ocean Limited (Listed)	Statutory Audit & Tax Audit	2024-25 to till date
Devisantosh Fashion Pvt. Ltd.	Statutory Audit & Tax Audit	2023-24 to till date
Growder Technovations Pvt. Ltd.	Statutory Audit & Tax Audit	2022-23 to till date
Avadhi Wires Pvt. Ltd.	Statutory Audit & Tax Audit	2021-22 to till date
LN Timbers & Ply LLP	Tax Audit	2020-21 to till date
Jay Bhawani Metal Industries	Tax Audit	2018-19 to till date
Arham Developers	Tax Audit	2018-19 to till date
TNS Distribution LLP	Internal Audit	2017-18 to till date
TNS Sales	Internal Audit	2020-21 to till date
Shree Salasar Textiles	Internal Audit	2017-18 to till date
Telecity Enterprises LLP	Internal Audit	2018-19 to till date
Urjaa Exim Private Limited	Internal Audit	2018-19 to 2022-23
GTPL Rajwadi Network Pvt. Ltd.	Internal Audit	2018-19 to till date
Bhaskar Silk Mills Pvt. Ltd.	Internal Audit	2023-24 to till date
Shish Industries Limited (Listed)	Internal Audit	2023-24 to till date
Krishriyaa Fashions	Internal Audit	2023-24 to till date
Sandesh Retail	Internal Audit	2023-24 to till date

Note: We cannot disclose few assignments as per ND Agreements with Clients.

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

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

● **AHMEDABAD BRANCH :**
609, 6TH FLOOR, SHREE BALAJI HEIGHTS,
C.G. ROAD, AHMEDABAD - 380 015.
TEL : 079-40391209
E-mail : apmm.ahmedabad@gmail.com

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