

BLUE PEARL TEXSPIN LIMITED

(FORMERLY KNOWN AS E-WHA FOAM INDIA LIMITED)

Office No. 32, Vyapar Bhavan, 49, P.D'Mello Road, Mumbai 400 009 Maharashtra.

Tel 022 32997884 Fax 23487884

Email: bluepearltextspin@gmail.com

Date:- 28.03.2014

To,
The General Manager,
Department of Corporate Services,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400 001.

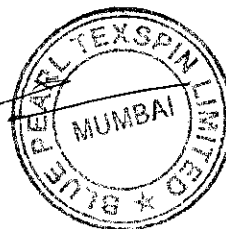
Dear Sir,

Sub: Application under Clause 24(f) of the listing agreement for the proposed scheme of Amalgamation between Blue Pearl Texspin Limited (Formerly known as E-Wha Foam India Limited) with Blue Pearl Lifestyle Private Limited under sections 391, 394 read with Section 100 to 105 and other applicable provisions of the Companies Act, 1956.

In connection with the above application, we hereby confirm that:

- a) The proposed scheme of amalgamation/ arrangement does not in any way violate or override or circumscribe the provisions of the SEBI Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996, the Companies Act, 1956, the rules, regulations and guidelines made under these Acts, and the provisions as explained in clause 24(g) of the Listing agreement or the requirements of BSE Limited.
- b) In the explanatory statement to be forwarded by the company to the shareholders u/s 393 or accompanying a proposed resolution to be passed u/s 100 of the Companies Act, 2013 it shall disclose:
 - i) the pre and post-arrangement or amalgamation (expected) capital structure and shareholding pattern and
 - ii) the "fairness opinion" obtained from an Independent merchant banker on valuation of assets / shares done by the valuer for the company and unlisted company.
 - iii) The Complaint report as per Annexure III.
 - iv) The observation letter issued by the stock exchange
- c) The draft scheme of amalgamation/ arrangement together with all documents mentioned in Clause 5.16 (c) SEBI Circular no. CIR/CFD/DIL/8/2013 dated May 21, 2013, has been disseminated on company's website as per Website link given hereunder:

www.bluepearltextspin.com
- d) The company shall disclose the observation letter of the stock exchange on its website within 24 hours of receiving the same.



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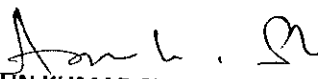
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- e) The documents filed by the Company with the Exchange are same/ similar/ identical in all respect, which have been filled by the Company with Registrar of Companies/SEBI/Reserve Bank of India, wherever applicable.
- f) There will be no alteration in the Share Capital of the unlisted transferor company from the one given in the draft scheme of amalgamation/ arrangement.

FOR AND ON BEHALF OF BLUE PEARL TEXSPIN LIMITED
(FORMERLY KNOWN AS E-WHA FOAM INDIA LIMITED)


ARUN KUMAR SHARMA
EXECUTIVE DIRECTOR

