

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002.
PH: 2343289, 6620550
Email:cpjaria@yahoo.co.in

TO WHOMSOEVER IT MAY CONCERN

Statement of Computation of the Pre-Merger and Post Merger Net Worth of Blue Pearl Texspin Limited (Formerly known as E-Wha Foam India Limited) as on 30th June 2013

(In Rupees)

Statement of Computation of the Pre-Merger and Post Merger Net Worth of Blue Pearl Texspin Limited (Formerly known as E-Wha Foam India Limited) as on 30 th June 2013			
Particulars		Prior to giving effect to the proposed Scheme 30.06.2013	After giving effect to the Proposed Scheme having "Appointed Date" of 01 st July 2013
Paid up Shares Capital	A	51200000	52048000
Reserves & Surplus	B	-52142506	-3138259
Net Worth	A + B	-942506	48909741

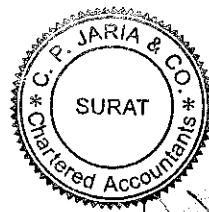
Notes:

1. The aforesaid computation has been made solely as per the requirement of the stock exchange for filing along with the proposed "Scheme of Amalgamation between Blue Pearl Texspin Limited (Transferee Company) and Blue Pearl Lifestyle Private Limited(Transferor Company) and their respective shareholders (Proposed Scheme) having the "appointed date" of 01st July 2013 which has been approved by the Board of Directors on 22nd March 2014 of Blue Pearl Texspin Limited (Transferee Company) and is not to be considered for any other purpose. The proposed scheme is pending other statutory approvals.
2. The Figures stated above have been arrived at on the basis of figures extracted from the Audited financial statements of Blue Pearl Texspin Limited (Transferee Company) and Blue Pearl Lifestyle Private Limited(Transferor Company) as on 30th June 2013.
3. No Adjustments for any event after 30th June 2013 that may affect the net worth of Blue Pearl Texspin Limited as on that date has been considered since the aforesaid computation has been made for the limited purpose of filing the same along with the proposed Scheme as per the requirement of Stock Exchange.

This Certificate is issued on the request of the Company for production of the same before BSE and SEBI. The Book value per share has been calculated from financial statements which have been prepared on the historical cost convention.

Place: Surat

Dated: 22/03/14



For C.P.Jaria & Co
Chartered Accountants

Naely Jain

Partner

M.No.112020

FRN:104058W