

C.P. JARIA & CO.

CHARTERED ACCOUNTANTS

M-28, SUPER TEX TOWER,
OPP. KINNARY CINEMA,
RING ROAD, SURAT-395002.
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Format for Auditor's Certificate required under Clause 24(i) of Equity Listing Agreement

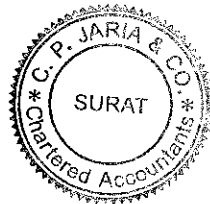
To,
The Board of Directors,
Blue Pearl Texspin Limited
Office No. 32, VyaparBhavan,
49, P.D'Mello Road, Mumbai 400 009

We, the statutory auditors of Blue Pearl Texspin Limited(Formerly known as E-Wha Foam India Limited),(hereinafter referred to as "the Company"), have examined the proposed accounting treatment specified in clause 15 of the Draft Scheme of Amalgamation between Blue Pearl Texspin Limited (Formerly known as E-Wha Foam India Limited) with Blue Pearl Lifestyle Private Limited (Formerly known as Gada and Jain Holdings Private Limited)in terms of the provisions of section(s) pursuant to sections 391 to 395 read with Section 100 to 105 and other applicable provisions, if any of the Companies Act 1956 (or any amendment thereof)/ Companies Act, 2013 with reference to its compliance with the applicable Accounting Standards notified under the Companies Act, 1956/ Companies Act, 2013 and Other Generally Accepted Accounting Principles.

The responsibility for the preparation of the Draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the Draft Scheme complies with the applicable Accounting Standards and Other Generally Accepted Accounting Principles. Nothing contained in this Certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificates for Special Purposes, issued by the Institute of Chartered Accountants of India. Based on our examination and according to the information and explanations given to us,we confirm that the accounting treatment contained in the aforesaid scheme is in compliance with Clause 24(i) of the Listing Agreement and all the applicable Accounting Standards notified by the Central Government under the Companies Act, 1956/ Companies Act, 2013.

This Certificate is issued at the request of the Blue Pear Texspin Limited (Formerly known as E-Wha Foam India Limited)pursuant to the requirements of clause 24(i) of the Listing Agreement for onward submission to the BSE Limited This Certificate should not be used for any other purpose without our prior written consent.

Place:- Surat

Date:-27thMarch 2014

For C.P. Jaria & Co.
Chartered Accountants

Pankaj Jain

Pankaj Jain
M.No.112020
FRN:104058W