

# 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

## WHOM SO EVER IT MAY CONCERN

We hereby certify that as per SEBI Circular No. CIR/CFD/DIL/8/2013 dated May 21, 2013 and in connection with the scheme of reduction of capital of the Blue Pearl Texspin Limited (Formely E-Wha Foam (India) Ltd)

- a) No Additional shares have been allotted to Promoter/ Promoter Group, Related Parties of Promoter/Promoter Group, Associates of Promoter/ Promoter Group, Subsidiary of Promoter/ Promoter Group of the Listed Company, or
- b) There were no arrangements involving the listed Company any other entity Promoter/ Promoter Group, Related Parties of Promoter/Promoter Group, Associates of Promoter/ Promoter Group, Subsidiary(S) of Promoter/ Promoter Group of the Listed Company, or
- c) There were no parent listed company, who acquired the equity shares of the subsidiary by passing consideration in cash or in kind in the past or to any of the shareholders of the subsidiary who may be entity Promoter/ Promoter Group, Related Parties of Promoter/Promoter Group, Associates of Promoter/ Promoter Group, Subsidiary(S) of Promoter/ Promoter Group of the parent listed Company, and no instances of any subsidiary is being merged with the parent listed company under the above referred scheme.

We further certify that Cl. 5.16(a) of the SEBI Circular No. CIR/CFD/DIL/8/2013 and in connection with the scheme of reduction of capital of the Company with reference to e-voting and postal ballot not applicable.

For M/s C.P. Jaria & Co.,  
Chartered Accountants,

*Pankaj Jain*

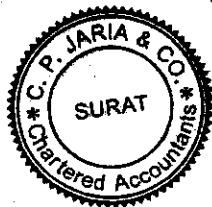
Pankaj Jain  
(Partner)

M.No-112020

FRN-104058W

Date: 15/04/2015

Place: Mumbai



*[Signature]*

A circular stamp with a serrated edge. The text inside the circle reads "BLUE PEARL TEXSPIN LIMITED" around the top and "MUMBAI" in the center.

# BLUE PEARL TEXSPIN LIMITED

(FORMERLY KNOWN AS E-WHA FOAM INDIA LIMITED)

Regd Off: Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai -400 009, Maharashtra.

CIN -L36104MH1992PLC069447

Tel -022 32997884 Fax 23487884

Email: [bluepearltextspin@gmail.com](mailto:bluepearltextspin@gmail.com) Website: [www.bluepearltextspin.com](http://www.bluepearltextspin.com)

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF BLUE PEARL TEXSPIN LIMITED HELD ON 15<sup>TH</sup> APRIL, 2015 AT THE REGISTERED OFFICE OF THE COMPANY.

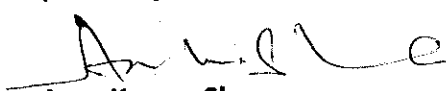
## APPLICABILITY OF CL. 5.16(a) OF SEBI CIRCULAR CIR/CFD/DIL/8/2013 DATED MAY 21, 2013:+

"RESOLVED THAT the Board be and hereby take on record the certificate issued by the Statutory Auditor dated 15<sup>th</sup> April, 2015 in connection with NON-APPLICABILITY OF cl. 5.16(a) SEBI Circular No. CIR/CFD/DIL/8/2013 dated May 21, 2013 and in connection with the reduction of capital of the Company and inter alia matter pertaining to:

- No Additional shares have been allotted to Promoter/ Promoter Group, Related Parties of Promoter/Promoter Group. Associates of Promoter/ Promoter Group, Subsidiary(S) of Promoter/ Promoter Group of the listed Company, or
- there were no arrangements involving the listed Company any other entity Promoter/ Promoter Group, Related Parties of Promoter/ Promoter Group. Associates of Promoter/ Promoter Group, Subsidiary(S) of Promoter/ Promoter Group of the listed Company, or
- there were no parent listed company, who acquired the equity shares of the subsidiary, by passing consideration in cash or in kind in the past or to any of the shareholders of the subsidiary who may be entity Promoter/ Promoter Group, Related Parties of Promoter/ Promoter Group. Associates of Promoter/ Promoter Group, Subsidiary(S) of Promoter/ Promoter Group of the listed Company, and no instances of any subsidiary is being merged with the parent listed company under the above referred scheme."

*Certified True Copy*

For BLUE PEARL TEXSPIN LIMITED  
(Formerly known as E-WHA FOAM INDIA LIMITED)

  
Arun Kumar Sharma  
Director

DIN- 00369461

