

BLUE PEARL TEXSPIN LIMITED

(FORMERLY KNOWN AS E-WHA FOAM INDIA LIMITED)

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

CIN -L36104MH1992PLC069447

Tel -022 32997884 Fax 23487884

Email: bluepearltexspin@gmail.com Website: www.bluepearltexspin.com

Date: August 13, 2014

To,
Department of Corporate Service (DCS-CRD),
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Subject: Approval of Un-Audited Financial Results for the quarter ended 30th June, 2014 in-pursuance of Clause 41 of the Listing Agreement along with Limited Review Report.

Scrip Code : 514440

Dear Sir,

With reference to above captioned subject, we hereby submit the **Un-Audited Financial results along with the Limited Review Report** duly approved by the Board and reviewed by the auditors for the quarter ended on 30th June, 2014 in their Board Meeting held on 13th August 2014.

Kindly take the same on your record and acknowledge receipt of the same.

Thanking You,

Yours truly,

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


ARUN KUMAR SHARMA
WHOLE TIME DIRECTOR CUM CEO

DIN- 00369461

Encl.: As above

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

Format for the limited review report for companies other than banks:

To

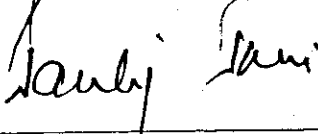
Blue Pearl Texspin Limited
Formely E-Wha Foam India Ltd
32, Vyapar Bhawan
49, P.D.Meloo Road
Mumbai

We have reviewed the accompanying statement of unaudited financial results of Blue Pearl Texspin Ltd (Formely E-Wha Foam (India) Ltd (Name of the Company) for the period ended 30/06/2014 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

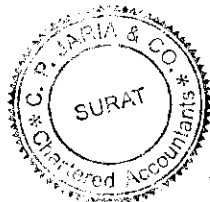
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards¹ and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For C.P.Jaria & Co
Chartered Accountants



PANKAJ KUMAR JAIN
M.No.112020
FRN 104058W



Date: 13/08/2014

Place: Surat

BLUE PEARL TEXSPIN INDIA LTD

(FORMELY KNOWN AS E-EHA FOAM INDIA LIMITED)

32, Vyapar Bhawan, 49 P.D>Maloo Road, Mumbai

Tel No.: 022 28706523; Mob. No.: 9820953168

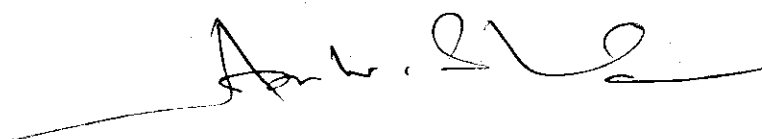
Email: bluepearltextspin@gmail.com

THE SECRETARY

THE BOMBAY STOCK EXCHANGE

MUMBAI

PART I		Statement of Standalone unaudited Financial Results for the Year Ended 30.06.2014			(Rs. In Lakhs)
	Particulars	Quarter ended	Quarter ended	Quarter ended	9 Months /
		30.06.2014	30.06.2013	31.03.2014	Period ended
		(unaudited)	(Unaudited)	(Audited)	31.03.2014
					(Audited)
1	Income from operations				
	(a) Net sales/income from operations (Net of excise duty)	4.67	31.45	4.96	23.90
	(b) Other operating income	0.00	0.00	0.00	0.00
	Total income from operations (net)	4.67	31.45	4.96	23.90
2	Expenses				
	(a) Cost of materials consumed	2.98	30.17	1.52	18.16
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00
	(d) Employee benefits expense	0.12	0.41	0.26	1.08
	(e) Depreciation and amortisation expense	0.17	0.00	0.32	0.32
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.32	0.50	2.74	4.13
	Total expenses	4.59	31.08	4.84	23.69
3	Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)	0.08	0.37	0.12	0.21
4	Other Income	0.00	0.00	0.00	0.00
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	0.08	0.37	0.12	0.21
6	Finance costs	0.00	0.00	0.00	0.00
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)	0.08	0.37	0.12	0.21
8	Exceptional Items	0.00	0.00	0.00	0.00
9	Profit / (Loss) from ordinary activities before tax (7 ± 8)	0.08	0.37	0.12	0.21
10	Tax Expense	0.00	0.00	0.06	0.06
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	0.08	0.37	0.06	0.15
12	Extraordinary items (net of tax expense Rs. ___ Lakhs)	0.00	0.00	0.00	0.00
13	Net Profit / (Loss) for the period (11 ± 12)	0.08	0.37	0.06	0.15
14	Share of Profit/ (Loss) of associates*	0.00	0.00	0.00	0.00
15	Minority Interest*	0.00	0.00	0.00	0.00
16	Net Profit / (Loss) after taxes, Minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *	0.08	0.37	0.06	0.15
17	Paid-up equity share capital (Face Value of Rs. 10/- per share)	512.00 10/-	512.00 10/-	512.00 10/-	512.00 10/-
18	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-521.32	-521.42	-521.42	-521.32



19.i Earning per share (before extraordinary items) (of Re. 10/-each) (not annualised)				
(a) Basic	0.00	0.00	0.00	0.00
(b) Diluted	0.00	0.00	0.00	0.00
19.ii Earning per share (after extraordinary items) (of Re.10/-each) (not annualised)				
(a) Basic	0.00	0.00	0.00	0.00
(b) Diluted	0.00	0.00	0.00	0.00

PART II				
A PARTICULARS OF SHAREHOLDING				
1 Public shareholding				
- Number of shares	3,776,820	3,776,820	3,776,820	3,776,820
- Percentage of shareholding	73.77%	73.77%	73.77%	73.77%
2 Promoter and Promoter Group Shareholding **				
a) Pledged / Encumbered				
- Number of shares	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil
- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil
b) Non - encumbered				
- Number of shares	1,343,180	1,343,180	1,343,180	1,343,180
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%
- Percentage of shares (as a % of the total share capital of the company)	26.23%	26.23%	26.23%	26.23%

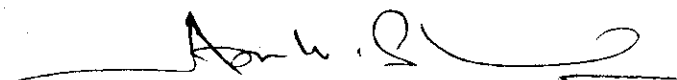
Particulars	Quarter ended 30.06.2014
B INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	
Received during the quarter	
Disposed of during the quarter	
Remaining unresolved at the end of the quarter	

Notes

- 1) The above results for the quarter ended 30.06.2014 have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors at their meeting held on August 13, 2014
- 2) Figures for previous year /period have been regrouped/rearranged wherever necessary to confirm the current period.
- 3) The entire operations of the Company related to only one segment i.e. Textile hence segment wise details are not given.

Date:- 13.08.14
Place:- Mumbai

For BLUE PEARL TEX SPIN INDIA LIMITED
(Formerly known as E-Wha Foam India Ltd)



MR. ARUN KUMAR SHARMA
Director
DIN:00369461