

BLUE PEARL TEXSPIN LIMITED
(Formerly known as E-Wha Foam India Limited)
D-5,PUSHPA PARK,56,S.V. ROAD,, BORIVALI (WEST),
MUMBAI - 400092

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH SEPTEMBER 2012

(Rs. In Lakhs)

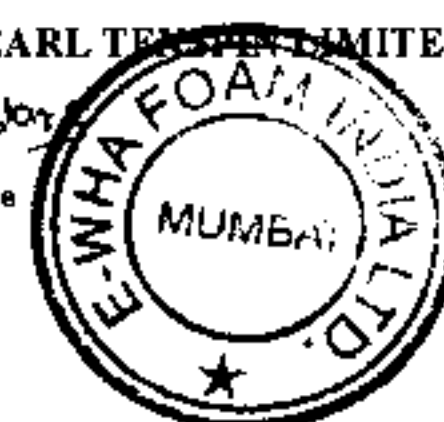
| Particulars | 3 Months ended | Preceding 3 | Corresponding 3 | Year to date figures | Year to date figures | Previous accounting |
|--|----------------|--------------|-------------------|----------------------|-----------------------|---------------------|
| | 30/09/2012 | months ended | Months ended in | for the Current | for the Previous year | year ended |
| | Unaudited | 30/06/2012 | the previous year | period ended | ended 30/09/2011 | 31/03/2012 |
| | | Unaudited | 30/09/2011 | UnAudited | UnAudited | Audited |
| 1. (a) Net Sales/Income from operations | 21.655 | 0.000 | 1.510 | 21.655 | 1.510 | 7.922 |
| (b) Other Operating Income | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 2. Expenditure | | | | | | |
| a. Increase/decrease in stock in trade and work in progress | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| b. Consumption of raw materials | 19.609 | 0.000 | 0.000 | 19.609 | 0.000 | 0.000 |
| c. Purchase of traded goods | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| d. Employees cost | 0.375 | 0.375 | 0.240 | 0.750 | 0.440 | 3.255 |
| e. Depreciation | 0.133 | 0.133 | 0.000 | 0.265 | 0.000 | 0.885 |
| f. Other expenditure | 1.263 | 1.220 | 0.250 | 2.483 | 0.250 | 13.692 |
| g. Total | 21.379 | 1.728 | 0.490 | 23.108 | 0.690 | 17.832 |
| 3. Profit from Operations before other Income, Interest and Exceptional items (1-2) | 0.275 | -1.728 | 1.020 | -1.453 | 0.820 | -9.910 |
| 4. Other Income | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 5. Profit before interest and Exceptional items(3+4) | 0.275 | -1.728 | 1.020 | -1.453 | 0.820 | -9.910 |
| 6. Interest | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 7. Profit after interest but before Exceptional Items (5-6) | 0.275 | -1.728 | 1.020 | -1.453 | 0.820 | -9.910 |
| 8. Exceptional items | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 6.561 |
| 9. Profit (+)/ Loss (-) from Ordinary Activities before tax (&+8) | 0.275 | -1.728 | 1.020 | -1.453 | 0.820 | -3.349 |
| 10. Tax expense | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10) | 0.275 | -1.728 | 1.020 | -1.453 | 0.820 | -3.349 |
| 12. Extraordinary Item (net of tax expenses Rs.....) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 13. Net Profit(+)/ Loss(-) for the period (11-12) | 0.275 | -1.728 | 1.020 | -1.453 | 0.820 | -3.349 |
| 14. Paid-up equity share capital (Face Value of the Share) | 512.000 | 512.000 | 512.000 | 512.000 | 512.000 | 512.000 |
| 15. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 16. Earnings Per Share (EPS) | 0.009 | 0.000 | 0.034 | 0.000 | 0.027 | 0.000 |
| a) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year . | 0.009 | 0.000 | 0.034 | 0.000 | 0.027 | 0.000 |
| b) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year . | 0.009 | 0.000 | 0.034 | 0.000 | 0.027 | 0.000 |
| 17. Public Shareholding | 3776820 | 3776820 | 3776820 | 3776820 | 3776820 | 3776820 |
| No of Shares Percentage of Shareholding | 73.77% | 73.77% | 73.77% | 73.77% | 73.77% | 73.77% |
| 18. Promoters and promoter group shareholding** | | | | | | |
| a) Pledged/Encumbered No. of shares | NIL | NIL | NIL | NIL | NIL | NIL |
| Percentage of shares (as a % of the total shareholding of promoter and promoter group) | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| Percentage of shares (as a% of the total share capital of the company) | N.A. | N.A. | N.A. | N.A. | N.A. | N.A. |
| b) Non-encumbered No of Shares | 1343180 | 1343180 | 1343180 | 1343180 | 1343180 | 1343180 |
| Percentage of shares (as a % of the total shareholding of promoter and promoter group) | 100% | 100% | 100% | 100% | 100% | 100% |

- During the quarter no Investor complains were received, No complaints were pending either at the begning or at the end of the quarter.
- Previous quarter/year's figures are regrouped wherever necessary.
- The above results, as reviewed by the Audit committee have been taken on record by the Board of Directors at the meeting held on 09/11/2012
Limited review has been carried out by the statutory Auditors of the company as per clause 41 of the listing agreement with the Stock Exchanges.
- The name of the Company has been change from E-WHA FOAM INDIA LIMITED to BLUE PEARL TEXSPIN LIMITED as per approval received from Registrar of Companies, Mumbai , Maharashtra vide Fresh Certificate of Incorporation Consequent upon Change of Name dated 08.11.2012

Place: Mumbai
Date: 09/11/2012

For BLUE PEARL TEXSPIN LIMITED

S-R. Demobor
Shankar Pandare
DIRECTOR



Clause 41 of the Listing Agreement For Companies (Other than Banks)

| Standalone Statement of Assets and Liabilities | | As at (current half year end on 30-09-2012) | As at (previous year end) 31-03-2012) |
|---|--|--|--|
| Particulars | | | |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | (a) Share capital | (11,48,850) | (10,03,559) |
| | (b) Reserves and surplus | - | - |
| | (c) Money received against share warrants | - | - |
| | Sub-total - Shareholders' funds | (11,48,850) | (10,03,559) |
| 2 | Share application money pending allotment | | |
| 3 | Minority interest * | | |
| 4 | Non-current liabilities | | |
| | (a) Long-term borrowings | 16,23,000 | 4,95,181 |
| | (b) Deferred tax liabilities (net) | - | - |
| | (c) Other long-term liabilities | - | - |
| | (d) Long-term provisions | - | - |
| | Sub-total - Non-current liabilities | 16,23,000 | 4,95,181 |
| 5 | Current liabilities | | |
| | (a) Short-term borrowings | - | - |
| | (b) Trade Payables | 19,60,890 | 9,10,963 |
| | (c) Other current liabilities | - | - |
| | (d) Short-term provisions | - | - |
| | Sub-total - current liabilities | 19,60,890 | 9,10,963 |
| | TOTAL - EQUITY AND LIABILITIES | 24,35,040 | 4,02,585 |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Fixed assets | 1,06,175 | 1,32,719 |
| | (b) Goodwill on consolidation * | - | - |
| | (c) Non-current investments | - | - |
| | (d) Deferred tax assets (net) | - | - |
| | (e) Long-term loans and advances | - | - |
| | (f) Other non-current assets | - | - |
| | Sub-total - Non-current Assets | 1,06,175 | 1,32,719 |

| | | | |
|----------|-----------------------------------|------------------|-----------------|
| | | | |
| 2 | Current assets | | |
| | (a) Current Investments | - | - |
| | (b) Inventories | - | - |
| | (c) Trade receivables | 21,65,470 | - |
| | (d) Cash and cash equivalents | 1,63,395 | 2,69,866 |
| | (e) Short-term loans and advances | - | - |
| | (f) Other current asstes | - | - |
| | Sub-total - Current Assets | 23,28,865 | 2,69,866 |
| | TOTAL - ASSETS | 24,35,040 | 4,02,585 |

* Applicable in the case of consolidated statement of assets and liabilities.
