

BLUE PEARL TEXSPIN LIMITED

(FORMERLY KNOWN AS E-WHA FOAM INDIA LIMITED)

C-1, Everest Building, 01st Floor, Dattapada Road, Opp. BMC School,
Borivali (East), Mumbai – 400 066, Maharashtra.

Tel 022-28706523 Fax 022-28706523

Email: bluepearltexspin@gmail.com

Date: 14/11/2013

To,

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

Department of Corporate Service (DCS-CRD),
Ahmedabad Stock Exchange Limited
Kamdhenu Complex,
Opp, Sahajanand College,
Panjarapole, Ambawadi,
Ahmedabad – 380001.

Subject: Approval of Un-audited Financial Results for the quarter ended 30th September, 2013 in pursuance of Clause 41 of the Listing Agreement along with Limited Review Report.

Dear Sir,

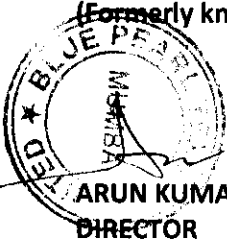
With reference to above captioned subject, we hereby submit you the **Un-audited Financial results along with Limited Review Report** duly approved by the Board and reviewed by the auditors for the quarter ended on 30th September, 2013.

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
ARUN KUMAR SHARMA
DIRECTOR

Encl.: As above

BLUE PEARL TEXSPIN LIMITED

(Formerly known as "E-WHA FOAM INDIA LIMITED")

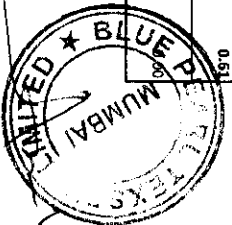
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Tel No.: 022 28706523;
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THE SECRETARY
THE BOMBAY STOCK EXCHANGE
MUMBAI

(Rs. in Lakhs)

PART I	Sr. No.	Particulars	3 (Three) Months Ended			6 (Six) Months Ended			Financial Period Ended
			30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	30.06.2013	
	1	Income from operations Gross Sales /Income from Operations Less: Excise Duty (a) Net sales/Income from operations (b) Other operating income	Unaudited 13.48	Audited 31.45	Unaudited 21.65	Unaudited 44.93	Unaudited 21.65	Audited 123.57	
		Total income from operations (net)	13.48	31.45	21.65	44.93	21.65	123.57	
	2	Expenses (a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense (e) Depreciation and amortisation expense (f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	12.27 0.00 0.00 0.00 0.43 0.00 0.72	30.17 0.00 0.00 0.00 0.41 0.00 0.50	19.61 0.00 0.00 0.00 0.37 0.13 1.26	42.44 0.00 0.00 0.00 0.84 0.00 1.22	19.61 0 0 0 0.75 0.26 2.48	115.75 0 0 0 2.49 0.53 5.86	
		Total expenses	13.42	31.08	21.37	44.50	23.10	124.63	
	3	Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)	0.06	0.37	0.28	0.43	-1.45	-1.06	
	4	Other income	0.00	0.00	0.00	0.00	0.00	1.67	
	5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3±4)	0.06	0.37	0.28	0.43	-1.45	0.61	
	6	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00	
	7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5±6)	0.06	0.37	0.28	0.43	-1.45	0.61	
	8	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	



Signature

9	Profit / (Loss) from ordinary activities before tax (7 ± 8)	0.06	0.37	0.28	0.43	-1.45	0.61
10	Tax Expense (Current Tax) (Deferred tax)	0.00	0.00	0.00	0.00	0.00	0.00
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	0.06	0.37	0.28	0.43	-1.45	0.61
12	Extraordinary Items (net of tax expense Rs. ___ Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
13	Net Profit / (Loss) for the period (11 ± 12)	0.06	0.37	0.28	0.43	-1.45	0.61
14	Paid-up equity share capital (Face Value of Rs. 10/- per share)	512.00	512.00	512.00	512.00	512.00	512.00
15	Reserve excluding Revaluation Reserves						-521.43
16.i	Earning per share (before extraordinary items) (of Rs.10/- each) (not annualised)						
	(a) Basic	0.00	0.01	0.00	0.01	-0.03	0.01
	(b) Diluted	0.00	0.01	0.00	0.01	-0.03	0.01
16.ii	Earning per share (after extraordinary items) (of Rs.10/- each) (not annualised)						
	(a) Basic	0.00	0.01	0.00	0.01	-0.03	0.01
	(b) Diluted	0.00	0.01	0.00	0.01	-0.03	0.01
	See accompanying note to the financial results						

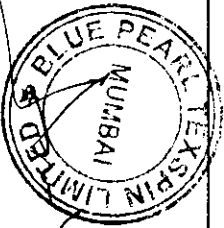


PART II

Statement of Un-Audited Financial Results for the Period ended 30.09.2013

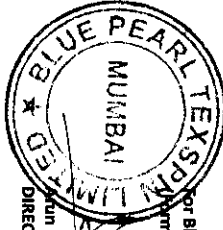
Sr. No.	Particulars	3 (Three) Months Ended			6 (Six) Months Ended		Financial Period Ended
		30.09.2013	30.06.2013	30.09.2012	30.09.2013	30.09.2012	30.06.2013 (Audited)
A							
PARTICULARS OF SHAREHOLDING							
1	Public Shareholding						
	- Number of shares	37,76,820	37,76,820	37,76,820	37,76,820	37,76,820	37,76,820
	- Percentage of Shareholding	73.77%	73.77%	73.77%	73.77%	73.77%	73.77%
2	Promoter and Promoter Group Shareholding **						
	a) Pledged/ Encumbered						
	- Number of shares	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	- Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil
	b) Non - encumbered						
- Number of shares	13,43,180	13,43,180	13,43,180	13,43,180	13,43,180	13,43,180	
- Percentage of shares (as a % of the total shareholding of promoters and promoter group)	100%	100%	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%	26.23%	26.23%

Particulars	Quarter Ended
	30.09.2013
8 INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	0
Received during the quarter	0
Disposed of during the quarter	0
Remaining unresolved at the end of the quarter	0



Notes:

- 1) The above results for the quarter ended 30.09.2013 have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors at their meeting held on 14th November, 2013 & have been duly reviewed by Statutory Auditors of the Company.
- 2) Figures for previous year /period have been regrouped/rearranged wherever necessary to confirm the current period.
- 3) The Statutory auditors of the Company have carried out a Limited Review of above results.
- 4) Since the Current Accounting Period is from 1st July, 2013 to 31st March, 2014, Present results are only for three months, Hence, Statement of Assets and Liabilities are not given.
- 5) The name of the Company has been changed from E-Wha Foam India Limited to Blue Pearl Texspin Limited as per approval received from Registrar of Companies, Maharashtra vide Fresh Certificate of Incorporation consequent upon Change of Name dated 08.11.2012. However the Change of Name Approval from the Stock Exchange is pending.
- 6) The total income from this quarter has been entirely from the new activity in the Textile Sector as the Company has discontinued its earlier operations. Accordingly, separate disclosure pursuant to Clause 41(V)(d) of the Listing Agreement is not furnished. The details of net sales or income pursuant to said Clause , expenditure and net profit or loss after tax figures are reported in Sr. 1, 2, & 16 for the quarter ended 30th September, 2013 column.
- 7) The entire operations of the Company related to only one segment i.e. Textile hence segment wise details are not given.



(Signature)
Ajay Kumar Sharma
DIRECTOR

DATE: 14th NOVEMBER, 2013
PLACE: MUMBAI

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

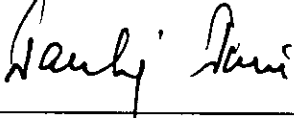
Blue Pearl Texspin Limited
Formely E-Wha Foam India Ltd
C-1, Everest Building
1st Flr, Datta Pada Road
Opp BMC School
Borivali (E), Mumbai

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 30/09/2013 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.

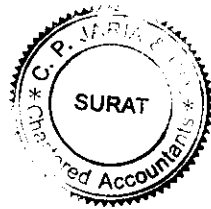
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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: 14/11/2013

Place: Surat