

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 Website: www.bluepearltextspin.com

Date: 13.11.2014

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

Subject : Outcome of the Board Meeting held on 13th November, 2014.
Scrip Code : 514440

Dear Sir,

With reference to above captioned subject, we hereby submit you the Outcome of the Board Meeting held on 13th November, 2014.

1. Approval of 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, 2014.
2. Approval of resignation of Mr. Shankar Ramchandra Pandare (DIN- 05189612) from the Directorship of the Company.

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

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




ARUN KUMAR SHARMA

DIRECTOR
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

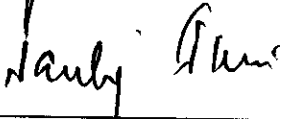
Blue Pearl Texspin Limited
Formely E-Wha Foam India Ltd
32, Vyapar Bhawan
49, P.D.Meloo Road
Mumbai

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 30/09/2014 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.

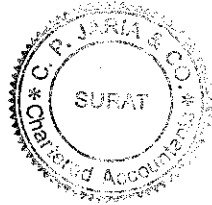
We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial 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: 13/11/2014

Place: Surat

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THE SECRETARY

THE BOMBAY STOCK EXCHANGE

MUMBAI

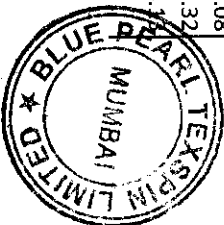
PART I

Statement of Unaudited Financial Results for the Quarter and half year Ended 30-09-2014

(Rs. In Lacs)

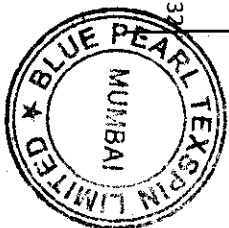
Particulars	Quarter ended			Half year ended	Quarter ended	Year Ended	
	30/09/2014 (Unaudited)	30/06/2014 (Unaudited)	30/09/2013 (Unaudited)				30/09/2014 (Unaudited)
1							
Income from operations							
Gross Sales /Income from Operations	5.47	4.67	13.48	10.14	13.48	23.90	
Less: Excise Duty							
(a) Net sales/Income from operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(b) Other operating income							
Total income from operations (net)	5.47	4.67	13.48	10.14	13.48	23.90	
2							
Expenses							
(a) Cost of materials consumed	4.08	2.98	12.27	7.06	12.27	18.16	1.08
(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	0.32
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	4.32
(d) Employee benefits expense	0.16	0.12	0.43	0.28	0.43	1.08	
(e) Depreciation and amortisation expense	-0.08	0.17	0.00	0.09	0.00	0.32	
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing	1.24	1.32	0.72	2.56	0.72	4.32	

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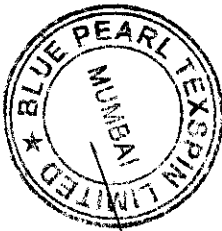


operations to be shown separately)

	Total expenses	5.40	4.59	13.42	9.99	13.42	23.69
3	Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)	0.07	0.08	0.06	0.15	0.06	0.21
4	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)	0.07	0.08	0.06	0.15	0.06	0.21
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)	0.07	0.08	0.06	0.15	0.06	0.21
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) from ordinary activities before tax (7 ± 8)	0.07	0.08	0.06	0.15	0.06	0.21
10	Tax Expense	0.00	0.00	0.00	0.00	0.00	0.06
11	Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	0.07	0.08	0.06	0.15	0.06	0.15
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)	0.07	0.08	0.06	0.15	0.06	0.15
14	Paid-up equity share capital (Face Value of the share shall be indicated)	512.00 10/-	512.00 10/-	512.00 10/-	512.00 10/-	512.00 10/-	512.00 10/-
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-521.32	-521.32	-521.42	-521.32	-521.42	-521.32



16.i	Earning per share (before extraordinary items)							
	(of Rs. <u>10</u> /each) (not annualised)							
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16.ii	Earning per share (after extraordinary items)							
	(of Rs. <u>0</u> /each) (not annualised)							
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00	0.00

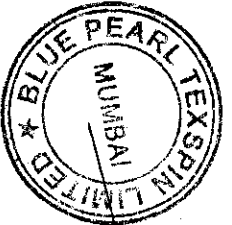


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PART II

Statement of Standalone Un-audited Financial Results for the Quarter and half year Ended 30-09-2014

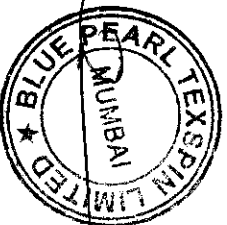
Particulars	Quarter ended				Half year ended	Quarter ended	Year Ended
	30/09/2014 (Unaudited)	30/06/2014 (Unaudited)	30/09/2013 (Unaudited)	30/09/2014 (Unaudited)			
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
- Number of shares	3776820	3776820	3776820	3776820	3776820	3776820	3776820
- Percentage of shareholding	73.77	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	NIL
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	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	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	13,43,180
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%	100%
- Percentage of shares (as a % of the total share capital of the company)	26.23	23.23	26.23	26.23	26.23	26.23	26.23



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Particulars	Quarter ended 30-09-2014
B INVESTOR COMPLAINTS	
Pending at the beginning of the quarter	nil
Received during the quarter	1
Disposed of during the quarter	nil
Remaining unresolved at the end of the quarter	1

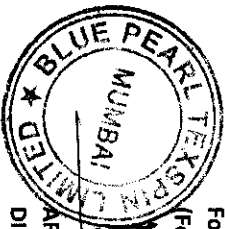
STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2014			
Sr. No.	Particulars	Period Ended	
		30.09.2014	31.03.2014
		Un-Audited	Audited
A	EQUITY AND LIABILITIES		
	1 Shareholders' Fund		
	(a) Share Capital	51200000	51200000
	(b) Reserves and Surplus	-52117679	-52132671
	Sub-total - Shareholders' Fund	-917679	-932671
	2 Non-Current Liabilities		
	(a) Long Term Borrowings	0	0
	(b) Deferred Tax Liabilities (Net)	0	0
	(c) Other Long-Term Liabilities	0	0
	(d) Long-Term Provisions	0	0
	Sub-total -Non-Current Liabilities	0	0
	3 Current Liabilities		
	(a) Short-Term Borrowings	0	0
	(b) Trade Payables	6713323	6803430
	(c) Other Current Liabilities	2280500	2280500
	(d) Short-Term Provisions	21443	36697
	Sub-total -Current Liabilities	9015266	9120627
	TOTAL - EQUITY AND LIABILITIES	8097587	8187956
B	ASSETS		
	1 Non-Current Assets		
	(a) Fixed Assets	38223	47779



	(b) Non-Current Investments	0	0
	(c) Deferred Tax Assets (Net)	0	0
	(d) Long-Term Loans and Advances	0	0
	e) Other non-current assets	0	0
	Sub-total -Non-Current Assets	38223	47779
	2 Current Assets		
	(a) Current Investments	0	0
	(b) Inventories	0	0
	(c) Trade Receivables	7543871	7615353
	(d) Cash and Cash Equivalents	148493	157824
	(e) Short-Term Loans and Advances	367000	367000
	(f) Other Current Assets	0	0
	Sub-total -Current Assets	8059364	8140177
	TOTAL - ASSETS	8097587	8187956

Notes:

- 1) The above results for the quarter and half year ended 30-09-2014 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13th November, 2014.
- 2) The above results are reviewed by the statutory auditors of the company.
- 3) Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to conform to the classification for the current quarter/year.
- 4) The entire operations of the Company related to only one segment i.e. Textile hence segment wise details are not given.



For BLUE PEARL TEXSPIN LIMITED
(Formerly known as E-WHA FOAM INDIA LIMITED)
ARUN KUMAR SHARMA
DIRECTOR
DIN- 00369461

DATE: 13th November, 2014
PLACE: Mumbai