## **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 – 9699197884 and 8080487884 Fax 23487884

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

Date: 12.11.2016

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

Sub.: Approval of Un-Audited Financial Results for the quarter and year ended 30<sup>th</sup>

September, 2016 in pursuance of Regulation 33 (3) of the Listing Obligation and

Disclosure Requirement Regulation 2015.

Dear Sir,

With reference to above captioned subject, we hereby submit you the Un-Audited Financial results along with Auditors Report duly approved by the Board and reviewed by the auditors for the quarter and year ended 30<sup>th</sup> September, 2016.

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

Thanking you,

For BLUE PEARL TEXSPIN LIMITED

(Formerly known as E-WHA FOAM INDIA LIMITED)

ARUN KUWAR 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, 2343288 Email:cpjaria@gmail.com

Review Report to

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 LIMITED (Formely known as E-WHA FOAM INDIA LTD) (Name of the Company) for the period ended 30.09.16. This statement is the responsibility of the Company's management and has been approved by the 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 standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

SURAT

For C.P.Jaria & Co Chartered Accountants

PANKAJ KUMAR JAIN M.No.112020 FRN 104058W

Date: 12/11/2016

Place: Mumbai

## **BLUE PEARL TEXSPIN LIMITED**

(FORMELY KNOWN AS E-WHA FOAM INDIA LIMITED)
CIN No: L36104MH1992PLC069447
Office no-32, Vyapar Bhawan, 49, P.D.Mello Road, Mumbal-400009

The Secretary
The Bombay Stock Exchange
Mumbai

Particulars   Statement of UnAudited Results for the Guarater Ended 30 / 91 / 2016   Preceding a Throughts and an ended 30 / 92 / 916   Preceding a Throughts and a throught and a state of the Guaranter Ended 30 / 92 / 92 / 92 / 92 / 92 / 92 / 92 / 9	PA	RTI				1		(Rs. in Laids)
Important   Impo	12	Statement of UnAudited Res	sults for the Qu	arter Ended 30	0/09/2016	-		tree or emercial
Income from operations			3 months ended	Preceeding 3 months ended	Corresponding 3 months ended (30.09.15) in the	figures for the current Period ended from (01/04/2016) to	figures for the Previous Period ended from (01/04/2015) to	Provious year ended (31/03/2016)
(a) Net sales/income from operations (Net of excise disty) (Net of			(Unaudited	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(a) Net sales/income from operations (Net of exists etily)  (b) Cher operating income	ŧ.	Income from operations						
(Net of excise duty) (b) Cher operating income (c) Cher operating income (d) Cher operating income (e) Cost of materials consumed (a) Cost of materials consumed (a) Cost of materials consumed (a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Charges in inventories of finished goods, (d) Employee benefits expense (e) Cost of materials consumed (d) Employee benefits expense (d) Cost of materials consumed (d) Employee benefits expense (e) Cost of materials consumed (d) Employee benefits expense (e) Cost of materials consumed (d) Employee benefits expense (e) Cost of materials consumed (d) Employee benefits expense (e) Depreciation and amortisation expense (d) Employee benefits expense (e) Depreciation and amortisation expense (o) Depreciation and amortisation expense (o) Cost of materials consumed (f) Cher expenses (Any item exceeding 10% (n) Cher expenses relating to continuing operations to be shown separately)  Total expenses (a) Say (Cost of materials continuing operations to be shown separately)  Total expenses (a) Loss) from operations before other (c) Cost of materials continuing operations before other (c) Cher expenses (d) Cost of materials continuing operations before other (d) Employee (d) Emplo			5.45	5.96	1.00	20.20	10.63	27.0
(a) Cast of materials consumed (b) Cither operating income  Total income from operations (net)  Expenses  (a) Cast of materials consumed (b) Profit of Cast of materials consumed (c) Changes in inventories of finished goods, 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	_		3,93	3.40	3.03	10.71	10.63	17.89
Total Income from operations (net) 5,45 5.26 5.65 10.71 10.63  2 Expenses (a) Cost of materials consumed 3.45 3.37 3.96 6.22 6.97 (b) Purchases of stock-in-trade 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	-		0.00	0.00	0.00		0.00	
Expenses   3.45   3.37   3.96   6.92   6.97		(e) where operating meaning	0.00	0.00	0.00	0.00	0.00	0.0
(a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Charges in inventories of finished goods, (d) Compages in ventories of finished goods, (d) Compages o		Total income from operations (net)	5,45	5,26	5.65	10.71	10.63	17.89
(a) Cost of materials consumed (b) Purchases of stock-in-trade (c) Changes in inventorials of finished goods, (d) Copyrights in inventorials of finished goods, (d) Copyrights and stock-in-trade (e) Depreciation and amortisation expense (e) Depreciation and amortisation expense (d) Copyrights and amortisation expense (d) Copyrights and amortisation expense (d) Copyrights and amortisation expense (e) Depreciation and amortisation expense (d) Copyrights and	-	FULL						
(b) Purchases of stock-in-trade (c) Changes in inventiones of finished goods, 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	L					- I		
(c) Changes in inventories of finished goods, 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	_		The second second	The state of the s	19657014	70.00	The second second	11.70
work-in-progress and stock-in-trade   0.18   0.16   0.23   0.34   0.38	_					0.00	0.00	0.00
(d) Employee benefits expense		(c) Changes in inventories of finished goods,	0.00	0.00	0.00	0,00	0.00	0.00
(e) Depreciation and amortisation expenses	_	work-in-progress and stock-in-trade						
(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing of the total expenses relating to continuing operations to be shown separately)  Total expenses  4.39 5.87 5.52 10.26 11.23  Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)  4 Other income 0.00 0.00 0.00 0.00 0.00 0.00  5 Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60  before finance costs and exceptional items (3 ± 4)  6 Finance costs  7 Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)  8 Exceptional items 0.00 0.00 0.00 0.00 0.00 0.00  9 Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60  10 Tax Expense 0.00 0.00 0.00 0.00 0.00 0.00 0.00  11 Net Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60  12 Extraordinary items (net of tax expense Rs. 0.00 0.00 0.00 0.00 0.00 0.00 0.00	_	(d) Employee benefits expense			0.23	0.34	0.38	0.65
of the total expenses relating to continuing operations to be shown separately)  Total expenses	_		CTIO FORM		0.07	0.00	0.07	0.00
Operations to be shown separately	_		0.76	2.34	1.36	3.10	3.81	5.39
Total expenses 4.39 5.87 5.52 10.26 11.23  3 Profit / (Loss) from operations before other 1.00 -0.61 0.03 0.45 -0.60 income, finance costs and exceptional items(1-2)  4 Other Income 0.00 0.00 0.00 0.00 0.00 0.00 0.00  5 Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60 before finance costs and exceptional items (3 ± 4)  6 Finance costs  6 Finance costs  7 Profit / (Loss) from ordinary activities after 1.06 -0.61 0.03 0.45 -0.60 finance costs but before exceptional items (5 ± 6)  8 Exceptional items  9 Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60 finance costs but before exceptional items (5 ± 6)  8 Exceptional items  9 Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60 for tax (7 ± 8)  10 Tax Expense 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.00 1.00 0.0	_		1	1				
3 Profit / (Loss) from operations before other   1.06   -0.61   0.03   0.45   -0.60	-	operations to be shown separately)						
Income, finance costs and exceptional   Items(1-2)		Total expenses	4.39	5.87	5.62	10.26	11.23	17,78
Income, finance costs and exceptional   Items(1-2)		Profit / (Loss) from operations before other	7.00	0.61	0.00			727.19
Items(1-2)			2.00	-0.01	9.93	0.43	-0.60	0.13
5 Profit / (Loss) from ordinary activities 1.06 -0.51 0.03 0.45 -0.60 before finance costs and exceptional items (3 ± 4)								
Defore finance costs and exceptional items   Defore finance costs and exceptional items   Defore finance costs   Defore cost	4	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Defore finance costs and exceptional items   1.06	5	Profit / // gar/) from ordinary authorities						
(3 ± 4)  6 Finance costs  0.00			1.06	-0.61	0.03	0.45	-0.60	0.11
6 Finance costs								
7 Profit / (Loss) from ordinary activities after 1.06 -0.51 0.03 0.45 -0.60 finance costs but before exceptional items (5 ± 6) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0								
### ### ##############################	6	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
### ### ##############################	7	Profit / (Loss) from ordinary activities after	1.00					
(5 ± 6)	_		1.06	-0.51	0,03	0.45	-0.60	0.11
9 Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60 before tax (7 ± 8) 0.00 0.00 0.00 0.00 0.00 0.00 11 Net Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60 after tax (9 ± 10) 0.00 0.00 0.00 0.00 0.00 0.00 0.00								
9 Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60 before tax (7 ± 8) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0	8	Exceptional Items	0.00	0.00	0.00	9.00	9.00	9.00
before tax (7 ± 8)   0.00		0. 600						11.77
10 Tax Expense	a		1.06	-0.61	0.03	0.45	-0.60	0.11
11 Net Profit / (Loss) from ordinary activities 1.06 -0.61 0.03 0.45 -0.60 after tax (9 ± 10) 0.00 0.00 0.00 0.00 0.00		Delote tax (r. z. a)						
after tax (9 ± 10)  12 Extraordinary items (net of tax expense Rs. 0.00 0.00 0.00 0.00 0.00	10	Tax Expense	0.00	0.00	0.00	0.00	0.00	0.02
after tax (9 ± 10)  12 Extraordinary items (net of tax expense Rs. 0.00 0.00 0.00 0.00 0.00	11	Not Profit / (Loss) from audious activities	100					
0.00			1.06	+0.61	0.03	0.45	-0.60	0.09
0.00	12	Extraordinary items (net of tax expense Rs	0.00	5.00	200	0.00		
(LBKDS)		Lakins)	0.00	0,00	0.00	0.00	0.00	0,00

Anh.

	Net Profit / (Loss) for the period (11 ± 12)	1.06	-0.61	0.03	0.45	-0.60	0.09
13	Net Profit / (Loss) for the period (11 ± 12)	2.00					
	The state of the s	25.60	25.60	25.60	25.60	25.60	25.60
14	Paid-up equity share capital (Face Value of the share shall be indicated)	10/-	10/-	10/-	10/-	10/-	10/-
	(Face Value of the share share be indicated)	779					
15	Reserve excluding Revaluation Reserves as	-34.82	-34.82	-34.93	-34.82	34.93	-34.82
	per balance sheet of previous accounting year						
16.1	Earning per share (before extraordinary						
-	items)						
	(of Rs.10/ each) (not annualised)					0.20	0.00
	(a) Basic	0.41	-0.24	0.01	0.18	-0.23	0,03
	(b) Diluted	0.41	-0.24	0.01	0.18	-0.23	0.03
16.ii	Earning per share (after extraordinary						
	items)						
	(of Rs10/-each) (not annualised)						
	(a) Basic	0.41	-0.24	0.01	0.18	-0.23	0.03
	(b) Disted	0.41	-0.24	0.01	0.18	-D:23	0.03

### Notes:

- 1)The above results for the quarter ended 30.09.2016 have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors at their meeting held on 12th November,2016
- 2) The Statutory Auditors of the Company have carried out a "Limited Review" of the above unaduited results.
- 3) Figures for previous year /period have been regrouped/rearranged wherever necessary to confirm the current period.

4) The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable

Date: 12th Nov 2016 Place: Mumbai For Blue Peral Texaple Limited E

ARUN KUMAR SHAMA DIRECTOR DIN:00369461

Sr. No.		Period	S Ended
	Particulars	30.09.2016	31.03.2016
		Un-Audited	Audited
· -	EQUITY AND LIABILITIES		
1	Shareholders' Fund		
	(a) Share Capital	2560000	2560000
	(b) Reserves and Surplus	-3437540	-3482353
	Sub-total - Shareholders' Fund	-877540	-922353
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	0	0
	(c) Other Current Liabilities	2280500	2280500
	(d) Short-Term Provisions	15400	12109
	Sub-total -Current Liabilities	2295900	2292609
	TOTAL - EQUITY AND LIABILITIES	1418360	1370256
В	ASSETS		
	Non-Current Assets		
_	(a) Fixed Assets	18433	18433
	(h) Non-Current Investments	0	0
	(c) Deferred Tax Assets (Net)	0	0
	(d) Long-Term Loans and Advances	0	0
	e) Other non-current asstes	0	0
	Sub-total -Non-Current Assets	18433	18433
2	Current Assets		
	(a) Current Investments	0	0
	(b) Inventories	0	0
	(c) Trade Receivables	613321	765445
	(d) Cash and Cash Equivalents	619606	419378
	(a) Short-Term Loans and Advances	167000	167000
	(f) Other Current Assets	0	0
	Sub-total -Current Assets	1399927	1351823
	TOTAL - ASSETS	1418360	1370256

#### Motest

- 1) The above results for the quarter ended 30.09,2016 have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors at their meeting held on 12th November, 2016
- 2)The Statutory Auditors of the Company have carried out a "Limited Review" of the above unaduited results.
- 3) Figures for previous year /period have been regrouped/rearranged wherever necessary to confirm the current period.
- 4) The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable

Date: 12th Nov 2016 Place: Mumbai For Blue Peral Texaple Formely E-who Form

ARUN KUMAR SHARI DIRECTOR DIN:00369461