

# 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

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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 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, 2343288  
Email: cpjaria@gmail.com

Review Report to

To

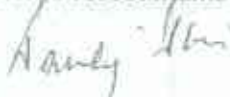
Blue Pearl Texspin Limited  
Formely E-Wha Foam India Ltd  
32, Vyapar Bhawan  
49, P.D.Meloo Road  
Mumbai

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.

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, Mumbai-400009

The Secretary  
The Bombay Stock Exchange  
Mumbai

PART I							(Rs. in Lakhs)
Statement of UnAudited Results for the Quarter Ended 30 / 09 / 2016							
Particulars	3 months ended 30.09.2016	Preceding 3 months ended 30.06.2016	Corresponding 3 months ended (30.09.15) in the previous year	Year to date figures for the current Period ended from (01/04/2016) to (30/09/2016)	Year to date figures for the Previous Period ended from (01/04/2015) to (30/09/2015)	Previous year ended (31/03/2016)	
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
<b>1</b>	<b>Income from operations</b>						
	(a) Net sales/income from operations (Net of excise duty)	5.45	5.26	5.65	10.71	10.63	
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	
	<b>Total income from operations (net)</b>	<b>5.45</b>	<b>5.26</b>	<b>5.65</b>	<b>10.71</b>	<b>10.63</b>	
<b>2</b>	<b>Expenses</b>						
	(a) Cost of materials consumed	3.45	3.37	3.96	6.82	6.97	
	(b) Purchases of stock-in-trade	0.00	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	0.00	
	(d) Employee benefits expense	0.18	0.16	0.23	0.34	0.38	
	(e) Depreciation and amortisation expense	0.00	0.00	0.07	0.00	0.07	
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.76	2.34	1.36	3.10	3.81	
	<b>Total expenses</b>	<b>4.39</b>	<b>5.87</b>	<b>5.62</b>	<b>10.26</b>	<b>11.23</b>	
<b>3</b>	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)</b>	<b>1.06</b>	<b>-0.61</b>	<b>0.03</b>	<b>0.45</b>	<b>-0.60</b>	
<b>4</b>	<b>Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>5</b>	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>1.06</b>	<b>-0.61</b>	<b>0.03</b>	<b>0.45</b>	<b>-0.60</b>	
<b>6</b>	<b>Finance costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>7</b>	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>1.06</b>	<b>-0.61</b>	<b>0.03</b>	<b>0.45</b>	<b>-0.60</b>	
<b>8</b>	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>9</b>	<b>Profit / (Loss) from ordinary activities before tax (7 ± 8)</b>	<b>1.06</b>	<b>-0.61</b>	<b>0.03</b>	<b>0.45</b>	<b>-0.60</b>	
<b>10</b>	<b>Tax Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.02</b>	
<b>11</b>	<b>Net Profit / (Loss) from ordinary activities after tax (9 ± 10)</b>	<b>1.06</b>	<b>-0.61</b>	<b>0.03</b>	<b>0.45</b>	<b>-0.60</b>	
<b>12</b>	<b>Extraordinary items (net of tax expense Rs. Lakhs)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

*Ankur J.*



13	Net Profit / (Loss) for the period (11 ± 12)	1.06	-0.61	0.03	0.45	-0.60	0.09
14	Paid-up equity share capital (Face Value of the share shall be indicated)	25.60 10/-	25.60 10/-	25.60 10/-	25.60 10/-	25.60 10/-	25.60 10/-
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-34.82	-34.82	-34.93	-34.82	-34.93	-34.82
16.i	Earning per share (before extraordinary items) (of Rs. 10/- each) (not annualised)						
	(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 Rs. 10/- each) (not annualised)						
	(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

**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 unaudited 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 Textspin Limited  
Formerly E-wha Foran India Ltd

  
ARUN KUMAR SHARMA  
DIRECTOR  
DIN:00369461





STATEMENT OF ASSETS AND LIABILITIES AS ON 30.09.2016			
Sr. No.	Particulars	Period Ended	
		30.09.2016	31.03.2016
		Un-Audited	Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	Shareholders' Fund		
	(a) Share Capital	2560000	2560000
	(b) Reserves and Surplus	-3437540	-3482353
	<b>Sub-total - Shareholders' Fund</b>	<b>-877540</b>	<b>-922353</b>
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
	<b>Sub-total -Non-Current Liabilities</b>	<b>0</b>	<b>0</b>
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
	<b>Sub-total -Current Liabilities</b>	<b>2295900</b>	<b>2292609</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1418360</b>	<b>1370256</b>
<b>B</b>	<b>ASSETS</b>		
1	Non-Current Assets		
	(a) Fixed Assets	18433	18433
	(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
	<b>Sub-total -Non-Current Assets</b>	<b>18433</b>	<b>18433</b>
2	Current Assets		
	(a) Current Investments	0	0
	(b) Inventories	0	0
	(c) Trade Receivables	613321	765445
	(d) Cash and Cash Equivalents	619606	419378
	(e) Short-Term Loans and Advances	167000	167000
	(f) Other Current Assets	0	0
	<b>Sub-total -Current Assets</b>	<b>1399927</b>	<b>1351823</b>
	<b>TOTAL - ASSETS</b>	<b>1418360</b>	<b>1370256</b>

**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
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Date: 12th Nov 2016  
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For Blue Peral Texspin Limited  
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