

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 -9699197884 and 8080487884 Fax 23487884

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

Date: 14.12.2017

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

Sub.: Approval of Unaudited Financial Results for the quarter and year ended 30th September, 2017 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 Unaudited Financial results along with Limited Review Report duly approved by the Board and reviewed by the auditors for the quarter and year ended 30th September, 2017.

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

LIMITED REVIEW REPORT

To,
Board of Director
Blue Pearl Texspin Limited
(Formely E-Wha Foam India Ltd)

We have reviewed the accompanying statement of unaudited financial results of **BLUE PEARL TEXSPIN LIMITED (Formely E-wha Foam India Ltd)** for the quarter/half year ended **September, 2017**. 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

PANKAJ KUMAR JAIN
M.No.112020
FRN 104058W



Date: 14/12/2017
Place: Surat

BLUE PEARL TEXSPIN LIMITED

Formerly E-WHA FOAM INDIA LIMITED

CIN: L36104MH1992PLC069447

ADDRESS 32, Vyapar Bhawan, 49, P.D.Mello Road, Mumbai

Statement of Standalone Unaudited Results for the Quarter and half year ended 30/09/2017

Particulars	Quarter Ended		Six Month Ended		Previous Year Ended
	9/30/2017 (Un-Audited)	6/30/2017 (Un-Audited)	9/30/2016 (Un-Audited) As	9/30/2016 (Un-Audited)	
I Revenue from Operations	2.44	6.19	5.45	8.63	18.46
II Other Income	0.00	0.00	0.00	0.00	0.00
III Total Revenue (I+II)	2.44	6.19	5.45	8.63	18.46
IV Expenses					
a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in trade	2.16	4.09	3.45	6.25	12.51
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 expenses	0.24	0.20	0.00	0.44	0.72
e) Finance Cost	0.00	0.00	0.18	0.00	0.00
f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00
g) Other expenses	0.45	2.98	0.76	3.43	5.08
Total Expenses (IV)	2.85	7.27	4.39	10.12	18.31
V Profit/(loss) before exceptional items and tax (III-IV)	-0.41	-1.08	1.06	-1.49	0.15
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) Before Tax (V-VI)	-0.41	-1.08	1.06	-1.49	0.15
VIII Tax expense					
a) Current Tax	0.00	0.00	0.00	0.00	0.03
b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
IX Profit/(Loss) for the period from continuing operations (VII-VIII)	-0.41	-1.08	1.06	-1.49	0.12
X Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII Profit/(Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII Profit/(Loss) for the period (IX+XII)	-0.41	-1.08	1.06	-1.49	0.12
XIV Other Comprehensive Income					
A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00

