

BLUE PEARL TEXSPIN 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

Date: 14.11.2018

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

Subject: Outcome of Board Meeting held on 14th November, 2018

Dear Sir,

This is to inform you that the Board of Directors of Blue Pearl Texspin Limited in their meeting held on Wednesday, 14th November, 2018 at 11.00 a.m. and concluded at 12.00 noon approved following: -

1. Un-Audited Financial results along with Limited Review Report duly approved by the Board and reviewed by the auditors for the quarter and half year ended on 30th September, 2018.
2. Statement of Assets and Liabilities.

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

Thanking You,
Yours truly,

For BLUE PEARL TEXSPIN LIMITED


ARUN SHARMA
DIRECTOR
DIN-00369461



BLUE PEARL TEXSPIN 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 30/09/2018						
Rs. in Lakhs						
Particulars	Quarter Ended			Six Month Ended		Previous Year Ended
	30-09-18	30-06-18	30-09-17	30-09-18	30-09-17	31-03-18
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited) As	(Un-Audited) As	(Audited)
I Revenue from Operations	3.57	5.88	8.01	9.45	8.63	17.46
II Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III Total Revenue (I+II)	3.57	5.88	8.01	9.45	8.63	17.46
IV Expenses						
a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in trade	2.46	3.87	5.15	6.33	6.25	11.48
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
d) Employee benefits expenses	0.24	0.21	0.39	0.45	0.44	0.84
e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
g) Other expenses	0.51	2.93	1.55	3.44	3.43	4.99
Total Expenses (IV)	3.21	7.01	7.09	10.22	10.12	17.31
V Profit/(loss) before exceptional items and tax (III-IV)	0.36	-1.13	0.92	-0.77	-1.49	0.15
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) Before Tax (V-VI)	0.36	-1.13	0.92	-0.77	-1.49	0.15
VIII Tax expense						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.03
b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	0.36	-1.13	0.92	-0.77	-1.49	0.12
X Profit/ (Loss) from discontinued operations	0.00	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	0.00
XII Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/ (Loss) for the period (IX+XII)	0.36	-1.13	0.92	-0.77	-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	0.00
(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
B. (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV Total Comprehensive Income for the period (XIII+XIV) Comprising Profit (Loss) and Other comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
XVI Earning per equity share (for continuing operation):						
(1) Basic	0.14	-0.44	0.35	-0.30	-0.58	0.04
(2) Diluted	0.14	-0.44	0.35	-0.30	-0.58	0.04
XVII Earning per equity share (for discontinued operation):						
(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII Earning per equity share (for discontinued & continuing operation):						
(1) Basic	0.14	-0.44	0.35	-0.30	-0.58	0.04
(2) Diluted	0.14	-0.44	0.35	-0.30	-0.58	0.04

Notes-

1. This is the 1st year for applicability of IND-AS and accordingly the Results for Quarter ended 30.09.2018 are provided as per applicable IND-AS in compliance with Section 133 of the Companies Act, 2013 and rules made thereunder
2. The above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on 14th November, 2018.
3. The Standalone un-audited Financial Results for the Quarter ended 30.09.2018 are un-audited and the Statutory Auditors have carried out a Limited Review Report.
4. The Company's Operation consists only one segment; hence Segment reporting under AS17 is not applicable.
5. Previous year figures have been regrouped or reclassified wherever necessary.



6. Reconciliation Statement for Profit and Loss as applicable is provided as an separate attachment.

By Order of the Board
For Blue Pearl Texspin Limited



Arun K. Sharma

Name Arun Kumar Sharma
Director
DIN NO: 00369461

Place : Mumbai
Date- 14/11/18

Statement of Standalone Assets & Liabilities of Blue Pearl Texspin Limited		
Standalone/Consolidated Statement of Assets & Liabilities	Rs. in Lakhs	
	As at year ended 30/09/2018	As at year ended 31/03/2018
	UN-AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	18433.00	18433.00
(B) Capital work-in-progress	0.00	0.00
(C) Investment Property	0.00	0.00
(D) Goodwill	0.00	0.00
(E) Other Intangible assets	0.00	0.00
(F) Intangible assets under development	0.00	0.00
(G) Biological Assets other than bearer plants	0.00	0.00
(H) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	0.00	0.00
(iii) Loans	0.00	0.00
(I) Deferred tax assets (net)	0.00	0.00
(J) Other non-current assets	0.00	0.00
2. Current assets		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	912234.00	992896.00
(iii) Cash and cash equivalents	210334.00	216481.00
(iv) Bank balances other than (iii) above	0.00	0.00
(v) Loans	167000.00	167000.00
(vi) Others (to be specified)	0.00	0.00
(C) Current Tax Assets (Net)	0.00	0.00
(D) Other current assets	0.00	0.00
Total Assets	1308001.00	1394810.00
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	2560000.00	2560000.00
(B) Other Equity	-3535564.00	-3458440.00
2. Liabilities		
(I) Non-current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Provisions	0.00	0.00
(C) Deferred tax liabilities (Net)	0.00	0.00
(D) Other non-current liabilities	0.00	0.00
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	2280500.00	2280500.00
(C) Provisions	3065.00	12750.00
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	1308001.00	1394810.00

By Order of the Board
For Blue Pearl Texspin Limited



Place : Mumbai
Date- 14/11/18

Arun Kumar Sharma
Name Arun Kumar Sharma
Director
DIN NO: 00369461

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

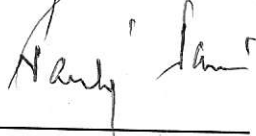
To,
Board of Director
Blue Pearl Texspin Limited
(Formerly E-Wha Foam India Ltd)

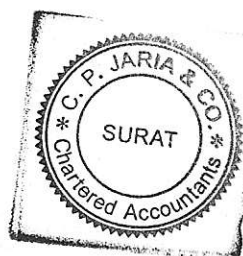
We have reviewed the accompanying statement of unaudited financial results of **BLUE PEARL TEXSPIN LIMITED (Formerly E-wha Foam India Ltd)** for the quarter/half yearly ended **September, 2018**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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: 14/11/2018
Place: Surat