

BLUE PEARL TEXSPIN LIMITED

Regd Off: Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai -400 009.

CIN -L36104MH1992PLC069447 Tel - 9699197884 and 8080487884 Fax 23487884

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

Date: 14th November, 2021

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

Subject: Outcome of Board Meeting held on Sunday 14th November, 2021

Dear Sir/Madam,

This is to inform you that the directors of Blue Pearl Texspin Limited in their meeting held today i.e. 14th November, 2021 at 12 Noon and concluded at 12:30 P.M. approved the following:-

1. Unaudited Financial Results along with the Limited Review Report for the quarter and half-year ended September 30, 2021 pursuant to regulation 33 of listing obligation and disclosure requirements, 2015.
2. Cash flow statement for the half year ended on 30th September, 2021
3. IND-AS compliant Standalone and Consolidated Statement of Assets and Liabilities for the half-year ended September 30, 2021.

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

Thanking You,
Yours truly,

For BLUE PEARL TEXSPIN LIMITED

S.K. Bhalia

SAVITA KISHAN BHALIYA
WHOLETEIME DIRECTOR
DIN-07192068



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

We have reviewed the accompanying statement of standalone unaudited financial results of **BLUE PEARL TEXSPIN LIMITED** for the quarter/Half year ended **September, 2021**. 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) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", - 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 provide 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: 13/11/21
Place: Surat

UDIN: 21112020 AAAA HB 8157

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 30/09/2021

		Rs. in Lakhs					
		Quarter Ended			Six Month Ended		Previous Year Ended
		30/09/2021	30/06/2021	30/09/2020	30/09/2021	30/09/2020	31/03/2021
Particulars		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited) As	(Un-Audited) As	(Audited)
I	Revenue from Operations	6.88	5.68	9.01	12.56	12.34	25.44
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	Total Revenue (I+II)	6.88	5.68	9.01	12.56	12.34	25.44
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	3.45	3.67	7.75	7.12	9.87	17.77
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	0.53	0.43	0.34	0.96	0.60	1.58
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	3.76	0.36	0.59	4.12	1.14	5.80
	Total Expenses (IV)	7.74	4.46	8.68	12.20	11.61	25.25
V	Profit/(loss) before exceptional items and tax (III-IV)	-0.86	1.22	0.33	0.36	0.73	0.19
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	Profit/(Loss) Before Tax (V-VI)	-0.86	1.22	0.33	0.36	0.73	0.19
VIII	Tax expense						
a)	Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
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)	-0.86	1.22	0.33	0.36	0.73	0.19
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)	-0.86	1.22	0.33	0.36	0.73	0.19
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	-0.33	0.47	0.13	0.14	0.29	0.04
	(2) Diluted	-0.33	0.47	0.13	0.14	0.29	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	-0.33	0.47	0.13	0.14	0.29	0.04
	(2) Diluted	-0.33	0.47	0.13	0.14	0.29	0.04

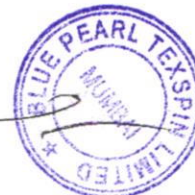
Notes-

- 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 13th November, 2021.
- The Standalone un-audited Financial Results for the Quarter ended 30.09.2021 are un-audited and the Statutory Auditors have carried out a Limited Review Report.
- The Company's Operation consists only one segment; hence Segment reporting under AS17 is not applicable.
- Previous year figures have been regrouped or reclassified wherever necessary.

By Order of the Board
For Blue Pearl Texspin Limited

Arun K. Sharma

Name Arun Kumar Sharma
Director
DIN NO: 00369461



Place : Mumbai
Date - 13/11/21

Statement of Standalone Assets & Liabilities of Blue Pearl Texspin Ltd

Standalone/Consolidated Statement of Assets & Liabilities	Amount in Rs.	
	As at year ended 30/09/2021	As at year ended 31/03/2021
	UN-AUDITED	AUDITED
PARTICULARS		
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	939838.00	1030879.00
(iii) Cash and cash equivalents	514487.00	434898.00
(iv) Bank balances other than (iii) above	0.00	0.00
(v) Loans	0.00	0.00
(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	1472758.00	1484210.00
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	2560000.00	2560000.00
(B) Other Equity	-3380392.00	-3416290.00
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		
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	2280500.00	2280500.00
(B) Other current liabilities	12650.00	60000.00
(C) Provisions	0.00	0.00
(d) Current Tax Liabilities (Net)		
Total Equity and Liabilities	1472758.00	1484210.00

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BLUE PEARL TEXSPIN LIMITED


UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30 SEPTEMBER 2021

Particulars	30-Sep-21	31-Mar-21
	A. CASH FLOW FROM OPERATING ACTIVITY	
Profit before Taxation	35898	19183
Adjustment for:		
Depreciation	0	0
Operating Profit before working capital changes	35898	19183
Changes in working capital :-		
Increase/(Decrease) in trade payables	0	0
Increase/(Decrease) in other current liabilities	0	0
Increase/(Decrease) in short term provision	(47350)	42555
Increase/(Decrease) in other Long-term borrowings	0	0
Increase/(Decrease) in other short-term borrowings	0	0
(Increase)/Decrease in trade receivables	91041	(708699)
(Increase)/Decrease in inventories	0	0
(Increase)/Decrease in other Assets	0	0
(Increase)/Decrease in Long Term loans and advances	0	167000
(Increase)/Decrease in Short Term loans and advances	0	0
Increase/(Decrease) in Deferred tax	0	0
Increase/(Decrease) in last year provision	0	0
	43691	(499144)
Cash generated from Operations	79589	(479961)
Less:- Taxes paid (For previous year)	0	(2445)
Net Cash generated from operations before extraordinary items	79589	(477516)
Extraordinary items	0	0
Net Cash generated from operating activities	(A) 79589	(477516)
B. CASH FLOW FROM INVESTING ACTIVITY		
Fixed Asset (Purchased) Sold	0	0
Net Cash generated from Investing activities	(B) 0	0
C. CASH FLOW FROM FINANCING ACTIVITY		
(Increase)/ Decrease Investments	0	0
Loss on sale of Investments	0	0
Share capital including Share premium	0	0
Net Cash generated from Financing activities	(C) 0	0
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	79589	(477516)
CASH & CASH EQUIVALENTS, ON 31.03.21 (31.03.20)	434898	912414
CASH & CASH EQUIVALENTS, AT THE END OF 30.09.21 (30.03.21)	514487	434898

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the IAS - 7 on "Cash Flow Statements".

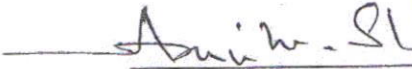
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BLUE PEARL TEXSPIN LIMITED				
CIN: L36104MH1992PLC069447				
ADDRESS 32, Vyapar Bhawan, 49, P.D.Mello Road, Mumbai				
Un-audited Financial Results for the Quarter and Half Year ended 30.09.2021				(Rs. In Lakhs)
Sr. No.	Particulars	Quarter ending	Half Year ended	Quarter ending
		30.09.2021	(30.09.2021) (Year to date Figures/Previous Year ending)	30.09.2020
		Un-Audited	Un-Audited	Un-Audited
1	Total Income from Operations	6.88	12.56	9.01
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	-0.86	0.36	0.33
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	-0.86	0.36	0.33
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	-0.86	0.36	0.33
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	-0.86	0.36	0.33
6	Equity Share Capital	25.60	25.60	25.60
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-34.16	-34.16	-34.38
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -			
	(a) Basic	-0.33	0.14	0.13
	(b) Diluted	-0.33	0.14	0.13

Note : The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of

By Order of the Board
For Blue Pearl Texspin Ltd



Name Arun Kumar Sharma
Director
DIN NO: 00369461

Place : Mumbai
Date- 13/11/21

