

BLUE PEARL TEXSPIN LIMITED

(Formerly known as "E-WHA FOAM INDIA LIMITED")
 D-5, Pushpa Park, 56, S.V.Road, Borivali (West), Mumbai - 400092, Maharashtra.
 Tel No.: 022 28332233; Mob. No.: 9820959366
 Email: bluepearltextspin@gmail.com


THE SECRETARY
 THE BOMBAY STOCK EXCHANGE
 MUMBAI

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31st DECEMBER, 2012

(Rs. in Lakhs)

Particulars	3 Months ended	Preceding 3	Corresponding 3	Year to date figures	Year to date figures	Previous accounting
	31/12/2012*	months ended	Months ended in	for the Current	for the Previous year	year ended
	Unaudited	30/09/2012	the previous year	period ended	ended 31/12/2011	31/09/2012
		Unaudited	31/12/2011	31/12/2012	UnAudited	Audited
1. (a) Net Sales/Income from operations	29.210	21.655	4.810	50.865	6.320	7.922
(b) Other Operating Income	0.000	0.000	0.000	0.000	0.000	0.000
2. Expenditure						
a. Increase/decrease in stock in trade and work in progress	0.000	0.000	0.000	0.000	0.000	0.000
b. Consumption of raw materials	25.220	19.609	2.210	44.829	2.210	0.000
c. Purchase of traded goods	0.000	0.000	0.000	0.000	0.000	0.000
d. Employees cost	0.620	0.375	0.130	1.370	0.570	3.255
e. Depreciation	0.133	0.133	0.000	0.398	0.250	0.885
f. Other expenditure	2.460	1.263	0.000	4.943	0.000	13.692
g. Total	28.433	21.379	2.340	51.540	3.030	17.832
3. Profit from Operations before other Income, interest and Exceptional Items (1-2)	0.777	0.275	2.470	-0.675	3.290	-9.910
4. Other Income	0.000	0.000	0.000	0.000	0.000	0.000
5. Profit before interest and Exceptional Items(3+4)	0.777	0.275	2.470	-0.675	3.290	-9.910
6. Interest	0.000	0.000	0.000	0.000	0.000	0.000
7. Profit after interest but before Exceptional Items (5-6)	0.777	0.275	2.470	-0.675	3.290	-9.910
8. Exceptional Items	0.000	0.000	0.000	0.000	0.000	6.561
9. Profit (+)/ Loss (-) from Ordinary Activities before tax (&+8)	0.777	0.275	2.470	-0.675	3.290	-3.349
10. Tax expense	0.000	0.000	0.000	0.000	0.000	0.000
11. Net Profit (+)/ Loss (-) from Ordinary Activities after tax (9-10)	0.777	0.275	2.470	-0.675	3.290	-3.349
12. Extraordinary Item (net of tax expenses Rs.....)	0.000	0.000	0.000	0.000	0.000	0.000
13. Net Profit(+)/ Loss(-) for the period (11-12)	0.777	0.275	2.470	-0.675	3.290	-3.349
14. Share of Profit/(Loss) of associates*	0.000	0.000	0.000	0.000	0.000	0.000
15. Minority Interest*	0.000	0.000	0.000	0.000	0.000	0.000
16. Net Profit / (Loss) after taxes, Minority interest and share of profit / (loss) of associates (13 ± 14 ± 15) *						
17. Paid-up equity share capital (Face Value of the Share)	512.000	512.000	512.000	512.000	512.000	512.000
18. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	10.000	10.000	10.000	10.000	10.000	10.000
19. Earnings Per Share (EPS)						
a) Basic and diluted EPS before Extraordinary Items(Not Annualised)	0.026	0.009	0.082	0.000	0.110	0.000
b) Basic and diluted EPS after Extraordinary Items (Not Annualised)	0.026	0.009	0.082	0.000	0.110	0.000
Part II						
A PARTICULARS OF SHAREHOLDING						
1. Public Shareholding						
Number of Shares	3776820	3776820	3776820	3776820	3776820	3776820
Percentage of Shareholding	73.77%	73.77%	73.77%	73.77%	73.77%	73.77%
2. Promoters and promoter group shareholding**						
a) Pledged/Encumbered No. of shares	NIL	NIL	NIL	NIL	NIL	NIL
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
Percentage of shares (as a % of the total share capital of the company)	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.
b) Non-encumbered No of Shares						
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	1343180	1343180	1343180	1343180	1343180	1343180
	100%	100%	100%	100%	100%	100%
Percentage of Shares (as a % of the total share capital of the Company)	26.23%	26.23%	26.23%	26.23%	26.23%	26.23%

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Particulars	Quarter ended 31.12.2012
B Investor Complaints	
Pending at the beginning of the quarter	0
Received during the quarter	0
Disposed of during the quarter	0
Remaining unresolved at the end of the quarter	0

1. The above results for the quarter ended 31.12.2012 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 14th February 2013 & are subject to Limited Review by the auditors
2. Figures for previous year/period have been regrouped/ rearranged wherever considered necessary to confirm to current period .
3. The name of the Company has been changed from E-Wha Foam India Limited to Blue Pearl Texspin Limited as per approval received from Registrar of Companies, Maharashtra vide Fresh Certificate of Incorporation Consequent upon Change of Name dated 08.11.2012. However the Change of Name Approval from the Stock Exchange is pending.
4. The total income from this quarter has been entirely from the new activity in the Textile Sector as the Company has discontinued its earlier operations. Accordingly separate disclosure pursuant to Clause 41(IV)(d) of the Listing Agreement is not furnished. The details of net sales or income pursuant to said Clause , expenditure and net profit or loss after tax figures are reported in Sr. No.1, 2, & Sr. 16 for the quarter ended 31st December 2012 column.
5. The entire operations of the Company relate to only one segment hence reporting of Accounting Standard -17 "Segment Reporting" notified under the Companies (Accounting Standards) Rules, 2006

Place: Mumbai
Date: 14th February, 2013

For BLUE PEARL TEXSPIN LIMITED
(Formerly known as E-Wha Foam India Limited)

Arun Kumar Sharma
Director



GUPTA SAHARIA & CO.

CHARTERED ACCOUNTANTS

4, Atlanta Everstone Nagar, Malad (West), Mumbai - 400 064. Mob No. 91-9892288631.

LIMITED REVIEW REPORT

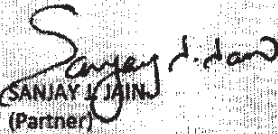
To,
BLUE PEARL TEXSPIN LIMITED
(Formerly known as E-Wha Foam India Limited)
D-5, Pushpa Park, S.V. Road,
Borivall (West), Mumbai - 400 092.
Maharashtra.

We have reviewed the accompanying statement of unaudited financial results of "Blue Pearl Texspin Limited" (Formerly known as E-Wha Foam India Limited) for the period ended 31st December, 2012 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of 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 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 as conducted 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 Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For GUPTA SAHARIA & CO.
Chartered Accountants


SANJAY J. JAIN
(Partner)

Membership No.: 112646
Firm No.: 103446W

