

# 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 -022 32997884 Fax 23487884

Email: [bluepearltexspin@gmail.com](mailto:bluepearltexspin@gmail.com) Website: [www.bluepearltexspin.com](http://www.bluepearltexspin.com)

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Date: February 12, 2016

To,  
Department of Corporate Services (DCS-CRD)  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Fort,  
Mumbai – 400 001

**Subject: Approval of unaudited financial results for the quarter ended 31<sup>st</sup> December, 2015  
along with Limited review certificate.**

**Ref: BLUE PEARL TEXSPIN LIMITED Scrip Code: 514440**



Dear Sir,

In pursuance of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 we hereby submit un-audited financial results along with Limited Review Report for the quarter ended 31<sup>st</sup> December, 2015.

You are requested to kindly take the same on your record.

Thanking You,

Yours truly,  
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, 6620550  
Email:cpjaria@yahoo.co.in

Review Report to

To

Blue Pearl Texspin Limited  
Formely E-Wha Foam India Ltd  
32, Vyapar Bhawan  
4<sup>o</sup>, P.D.Meloo Road  
Mumbai

We have reviewed the accompanying statement of unaudited financial results of BLUE PEARL LIFESTYLE LIMITED (Formely known as E-WHA FOAM INDIA LIMITED) (Name of the Company) for the period ended 31/12/2016. 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 52 of the Listing Regulations 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 Jain*

PANKAJ KUMAR JAIN  
M.No.112020  
FRN 104058W



Date: 12/02/2016

Place: Surat

**BLUE PEARL TEXSPIN LIMITED**

(FORMERLY KNOWN AS E-WHA FOAM INDIA LIMITED)

CIN No: 1802DAMH1292P C06847

Office no-32, Vihar Bhuvan, 49, F.D. Middle Road, Mumbai-400005

THE SECRETARY  
THE BOMBAY STOCK EXCHANGE  
MUMBAI

**Statement of Unaudited Financial Results for the Quarter ended December 31, 2015**

(Rs. in Lakhs)

Sl. No.	Particulars	Quarter ended				8 months ended		Year ended 31.03.2015 (Audited)
		31.12.2015 (Unaudited)	30.09.2015 (Unaudited)	31.12.2014 (Unaudited)	31.12.2014 (Unaudited)	31.12.2015 (Unaudited)	31.03.2014 (Audited)	
1	Income from operations							
	(a) Net Sales / Income from Operations (Net of Goods Duty)	3.82	8.69	4.35	14.45	14.45	16.74	
	(b) Other Operating Income							
	Total Income from Operations (Net)	3.82	8.69	4.35	14.45	14.45	16.74	
2	Expenses							
	(a) Cost of Materials consumed	2.07	3.90	3.42	10.04	10.48	12.17	
	(b) Purchase of stock in trade	0.00	0.00	0.00	0.00	0.00	0.00	
	(c) Changes in Inventory of finished goods, work-in-progress & stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00	
	(d) Employee benefits expense	0.07	0.23	0.19	0.42	0.46	0.67	
	(e) Depreciation and amortisation expense	0.00	0.07	0.05	0.07	0.12	0.30	
	(f) Other expenses (Net after excluding 10% of the same expenses, relating to ordinary operations (to the extent permitted))	1.00	1.58	0.88	4.07	3.25	3.89	
	Total expenses	3.14	6.02	4.32	14.43	14.21	16.71	
3	Profit/(Loss) from operations before other income, taxation, cost and exceptional items (I & II)	0.68	2.69	0.03	0.02	0.18	0.03	
4	Other Income							
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items (I & II)	0.68	2.69	0.03	0.02	0.18	0.03	
6	Finance Costs	0.00	0.00	0.00	0.00	0.00	0.00	
7	Profit/(Loss) from ordinary activities after finance costs (A) (Net of exceptional items) (I & II)	0.68	2.69	0.03	0.02	0.18	0.03	
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00	
9	Profit/(Loss) from ordinary activities before tax (I & II)	0.68	2.69	0.03	0.02	0.18	0.03	
10	Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00	
11	Net Profit/(Loss) from ordinary activities after tax (B & I)	0.68	2.69	0.03	0.02	0.18	0.03	
12	Extraordinary items (Net of the expense for... losses)	0.00	0.00	0.00	0.00	0.00	0.00	
13	Net Profit/(Loss) for the period (I & II)	0.68	2.69	0.03	0.02	0.18	0.03	
14	Finance equalisation costs (To/From Value: Rs. 10/- per share)	0.00	0.00	0.00	0.00	0.00	0.00	
15	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
16	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
17	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
18	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
19	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
20	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
21	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
22	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
23	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
24	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
25	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
26	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
27	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
28	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
29	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
30	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
31	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
32	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
33	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
34	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
35	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
36	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
37	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
38	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
39	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
40	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
41	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
42	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
43	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
44	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
45	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
46	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
47	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
48	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
49	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
50	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
51	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
52	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
53	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
54	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
55	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
56	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
57	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
58	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
59	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
60	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
61	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
62	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
63	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
64	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
65	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
66	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
67	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
68	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
69	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
70	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
71	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
72	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
73	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
74	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
75	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
76	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
77	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
78	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
79	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
80	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
81	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
82	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
83	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
84	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
85	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
86	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
87	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
88	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
89	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
90	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
91	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
92	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
93	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
94	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
95	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
96	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
97	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
98	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
99	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	
100	Finance equalisation amount as per Statutory provision of various accounting year	0.00	0.00	0.00	0.00	0.00	0.00	

1) The above results for the quarter ended 31.12.2015 have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors at their meeting held on 12th February, 2016 & have been duly reviewed by Statutory Auditors of the Company.

2) The Statutory Auditors of the Company have carried out a Limited Review of above results.

3) Figures for previous Year/Period have been reprinted/rearranged wherever necessary to conform 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.

5) The Company has passed the special resolutions through Postal Ballot/e-voting and the results of the same communicated to the stock exchange on 12th January, 2016 by the Board. The Company has filed application for reduction of share capital in Bombay High Court.

DATE: 12th FEBRUARY, 2016  
PLACE: Mumbai

For Blue Pearl Texspin Ltd.  
(Formerly E-wah Foam India Ltd.)  
ARUN KUMAR SHAH  
DIRECTOR  
DIN:000999461

