

# 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: bluepearltextspin@gmail.com Website: www.bluepearltextspin.com

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Date: 17 FEB 2017

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

**Sub.: Approval of Un-Audited Financial Results for the quarter and year ended 31<sup>st</sup> December, 2016 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 Un-Audited Financial results along with Auditors Report duly approved by the Board and reviewed by the auditors for the quarter and year ended 31<sup>st</sup> December, 2016.

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

# BLUE PEARL TEXSPIN LIMITED

(formerly E-Wha Foam India Ltd)

CIN No: L36104MH1992PLC069447

Office No-32, Vyapar Bhawan, 49, P.D.Melo Road, Mumbai-9

The Secretary  
The Bombay Stock Exchange  
Mumbai

| PART I   |  |   |   |  |  |  | (Rs. In Lakhs) |
|--|--|---|---|--|--|--|----------------|
| Statement of UnAudited Results for the Quarter Ended 31 / 12/ 2016 |  |   |   |  |  |  |                |
| Particulars  | 3 months ended<br>31.12.2016   | Preceding 3<br>months ended<br>30.09.2016 | Corresponding 3<br>months ended<br>(31.12.15) in the<br>previous year | Year to date<br>figures for the<br>current Period<br>ended from<br>(01/04/2016) to<br>(31/12/2016) | Year to date figures<br>for the Previous<br>Period ended from<br>(01/04/2015) to<br>(31/12/2015) | Previous<br>year ended<br>(31/03/2016) |                |
|  | (Unaudited)  | (Unaudited)                               | (Unaudited)   | (Unaudited)  | (Unaudited)  | (Audited)                              |                |
| <b>1</b>   | <b>Income from operations</b>  |   |   |  |  |  |                |
|  | (a) Net sales/income from operations<br>(Net of excise duty)   | 3.86                                      | 5.45  | 3.82   | 14.57  | 14.45                                  |                |
|  | (b) Other operating income   | 0.00                                      | 0.00  | 0.00   | 0.00   | 0.00                                   |                |
|  | <b>Total income from operations (net)</b>  | <b>3.86</b>                               | <b>5.45</b>   | <b>3.82</b>  | <b>14.57</b>   | <b>14.45</b>                           |                |
| <b>2</b>   | <b>Expenses</b>  |   |   |  |  |  |                |
|  | (a) Cost of materials consumed   | 2.94                                      | 3.45  | 2.07   | 9.76   | 9.04                                   |                |
|  | (b) Purchases of stock-in-trade  | 0.00                                      | 0.00  | 0.00   | 0.00   | 0.00                                   |                |
|  | (c) Changes in inventories of finished goods,<br>work-in-progress and stock-in-trade   | 0.00                                      | 0.00  | 0.00   | 0.00   | 0.00                                   |                |
|  | (d) Employee benefits expense  | 0.20                                      | 0.18  | 0.07   | 0.54   | 0.45                                   |                |
|  | (e) Depreciation and amortisation expense  | 0.00                                      | 0.00  | 0.00   | 0.00   | 0.07                                   |                |
|  | (f) Other expenses (Any item exceeding 10%<br>of the total expenses relating to continuing<br>operations to be shown separately) | 0.55                                      | 0.76  | 1.06   | 3.65   | 4.87                                   |                |
|  | <b>Total expenses</b>  | <b>3.69</b>                               | <b>4.39</b>   | <b>3.20</b>  | <b>13.95</b>   | <b>14.43</b>                           |                |
| <b>3</b>   | <b>Profit / (Loss) from operations before other<br/>income, finance costs and exceptional<br/>items(1-2)</b>                     | <b>0.17</b>                               | <b>1.06</b>   | <b>0.62</b>  | <b>0.62</b>  | <b>0.02</b>                            |                |
| <b>4</b>   | <b>Other Income</b>  | <b>0.00</b>                               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>                            |                |
| <b>5</b>   | <b>Profit / (Loss) from ordinary activities<br/>before finance costs and exceptional items<br/>(3 ± 4)</b>                       | <b>0.17</b>                               | <b>1.06</b>   | <b>0.62</b>  | <b>0.62</b>  | <b>0.02</b>                            |                |
| <b>6</b>   | <b>Finance costs</b>   | <b>0.00</b>                               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>                            |                |
| <b>7</b>   | <b>Profit / (Loss) from ordinary activities after<br/>finance costs but before exceptional items<br/>(5 ± 6)</b>                 | <b>0.17</b>                               | <b>1.06</b>   | <b>0.62</b>  | <b>0.62</b>  | <b>0.02</b>                            |                |
| <b>8</b>   | <b>Exceptional Items</b>   | <b>0.00</b>                               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>                            |                |
| <b>9</b>   | <b>Profit / (Loss) from ordinary activities<br/>before tax (7 ± 8)</b>   | <b>0.17</b>                               | <b>1.06</b>   | <b>0.62</b>  | <b>0.62</b>  | <b>0.02</b>                            |                |
| <b>10</b>  | <b>Tax Expense</b>   | <b>0.00</b>                               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>                            |                |
| <b>11</b>  | <b>Net Profit / (Loss) from ordinary activities<br/>after tax (9 ± 10)</b>   | <b>0.17</b>                               | <b>1.06</b>   | <b>0.62</b>  | <b>0.62</b>  | <b>0.02</b>                            |                |
| <b>12</b>  | <b>Extraordinary Items (net of tax expense Rs.<br/>Lakhs)</b>  | <b>0.00</b>                               | <b>0.00</b>   | <b>0.00</b>  | <b>0.00</b>  | <b>0.00</b>                            |                |
| <b>13</b>  | <b>Net Profit / (Loss) for the period (11 ± 12)</b>  | <b>0.17</b>                               | <b>1.06</b>   | <b>0.62</b>  | <b>0.62</b>  | <b>0.02</b>                            |                |
| <b>14</b>  | <b>Paid-up equity share capital<br/>(Face Value of the share shall be indicated)</b>   | <b>25.60</b><br>10/-                      | <b>25.60</b><br>10/-  | <b>25.60</b><br>10/-   | <b>25.60</b><br>10/-   | <b>25.60</b><br>10/-                   |                |
| <b>15</b>  | <b>Reserve excluding Revaluation Reserves as</b>   | <b>-34.82</b>                             | <b>-34.82</b>   | <b>-34.93</b>  | <b>-34.82</b>  | <b>-34.82</b>                          |                |



*Anil. Shan*

|       |  |      |      |      |      |      |      |
|-------|--|------|------|------|------|------|------|
|       | per balance sheet of previous accounting year  |      |      |      |      |      |      |
| 16.i  | Earning per share (before extraordinary items) |      |      |      |      |      |      |
|       | (of Rs. 1/-each) (not annualised)              |      |      |      |      |      |      |
|       | (a) Basic                                      | 0.07 | 0.41 | 0.24 | 0.24 | 0.00 | 0.03 |
|       | (b) Diluted                                    | 0.07 | 0.41 | 0.24 | 0.24 | 0.00 | 0.03 |
| 16.ii | Earning per share (after extraordinary items)  |      |      |      |      |      |      |
|       | (of Rs. 1/-each) (not annualised)              |      |      |      |      |      |      |
|       | (a) Basic                                      | 0.07 | 0.41 | 0.24 | 0.24 | 0.00 | 0.03 |
|       | (b) Diluted                                    | 0.07 | 0.41 | 0.24 | 0.24 | 0.00 | 0.03 |

1) The above results for the quarter ended 31.12.2016 have been reviewed by the Audit Committee and thereafter were approved by the Board of Directors at their meeting held on 11th Feb, 2017

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

3) Figures for previous year /period have been regrouped/rearranged wherever necessary to confirm 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) In view of order Of Hon. High Court of Bombay dated 01.07.16 Issued, Subscribed, and Paid Up Share Capital of the Company has been reduced by 95% from Rs.5,12,00,000/- (consisting of 51,20,000 Issued, Subscribed and Paid-Up Equity Shares of Rs.10/- Each Fully Paid Up) to Rs.25,60,000/- (consisting of 2,56,000 Issued, Subscribed and Paid-Up Equity Shares of Rs.10/- Each Fully Paid Up). Further The Hon. Court directed to cancel Paid Up Equity Share Capital amounting to Rs.4,86,40,000/- (Rupees Four Crores Eighty Six Lacs Fourty Thousand Only) by writing off The debit balance in the Profit and Loss account of the Company.

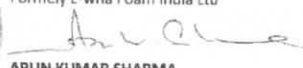
6) The Company received trading Approval on 06th January 2017 from BSE Limited

7) The Appointed Date being 01.04.14, hence figures of both years have been re-adjusted as and where necessary.

Date: 11th Feb 2017  
Place: Mumbai



For Blue Peral Texspin Limited  
Formerly E-wha Foam India Ltd

  
ARUN KUMAR SHARMA  
DIRECTOR  
DIN: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

Review Report to

To

Blue Pearl Texspin Limited  
Formely E-Wha Foam India Ltd  
32, Vyapar Bhawan  
49, P.D.Meloo Road  
Mumbai

We have reviewed the accompanying statement of unaudited financial results of BLUE PEARL TEXSPIN LIMITED (Formely known as E-WHA FOAM INDIA LTD) (Name of the Company) for the period ended 31.12.16. 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: 11/02/2017

Place: Mumbai