

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST MARCH 2013

Particulars	(Rs. in Lakhs)				
	I 3 Months ended 31/03/2013 (Unaudited)	II Preceding 3 months ended 31/12/2012 (Audited)	III Corresponding 3 Months ended in the previous year 31/03/2012 (Unaudited)	IV Year to date (figures for the Current period ended 31/03/2013 (Unaudited)	V Year to date figures for the Previous year ended 31/03/2012 (Audited)
1. (a) Net Sales/Income from operations	41,354	29,219	1,808	33,113	7,812
1(b) Other Operating Income	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
b. Consumption of raw materials	40,864	28,219	1,808	39,770	7,800
c. Purchase of traded goods	0.000	0.000	0.000	0.000	0.000
d. Depreciation (Net)	-0.772	-0.600	-0.000	-2.082	-2.733
e. Amortisation	-0.113	-0.113	-0.000	-0.113	-0.000
f. Other expenditure	0.210	2.400	13.114	5.211	15.892
g. Total	40,867	28,332	14,922	54,561	17,425
3. Profit from Operations before other income, interest and exceptional items (3-2)	-0.513	0.777	-13.200	1,491	-9,613
4. Other Income	0.000	0.000	0.000	0.000	0.000
5. Profit before interest and exceptional items (3+4)	-0.513	0.777	-13.200	1,491	-9,613
6. Interest	0.000	0.000	0.000	0.000	0.000
7. Profit after interest but before Exceptional items (5-6)	-0.513	0.777	-13.200	1,491	-9,613
8. Exceptional Items	0.000	0.000	0.000	0.000	0.000
9. Profit (+) / Loss (-) from Ordinary Activities before tax (8+8)	-0.513	0.777	-13.200	1,491	-9,613
10. Tax expense	0.000	0.000	0.000	0.000	0.000
11. Net Profit (+) / Loss (-) from Ordinary Activities after tax (9-10)	-0.513	0.777	-13.200	1,491	-9,613
12. Extraordinary Items (net of tax expense etc.)	0.000	0.000	0.000	0.000	0.000
13. Net Profit (+) / Loss (-) for the period (11+12)	-0.513	0.777	-13.200	1,491	-9,613
14. Paid-up equity share capital	112,300	112,000	111,000	111,000	112,000
15. Free Value of the Share (1)	10,000	10,000	10,000	10,000	10,000
16. Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	0.000	0.000	0.000	0.000	0.000
17. (a) Earnings Per Share (EPS)	1.000	0.000	0.000	0.000	0.000
(b) Basic and diluted EPS before Extraordinary items for the period, for the year to date and for the previous year	0.000	0.000	0.000	0.000	0.000
(c) Basic and diluted EPS after Extraordinary items for the period, for the year to date and for the previous year	0.000	0.000	0.000	0.000	0.000
Part II					
1. Public Shareholding					
No. of Shares	377600	377600	377600	377600	377600
Percentage of Shareholding	75.72%	75.72%	75.72%	75.72%	75.72%
2. Promoters and promoter group shareholding**					
a) Pledged/Encumbered No. of shares	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.
b) Non-encumbered No. of Shares	1343180	1343180	1343180	1343180	1343180
Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%

Particulars	Quarter Ended 31.03.2013
B Investor Complaints	
Filed at the beginning of the Quarter	0
Received during the quarter	2
Disposed of During the Quarter	2
Remaining unsubmitted at the end of the Quarter	0

- The above results for the Quarter ended 31.03.2013 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 15.05.2013 and are also reviewed by Auditors.
- Figures for previous year/period have been regrouped / rearranged wherever considered necessary in conform to current period.
- 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 Bombay Stock Exchange is pending.
- 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(V)(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 13 for the quarter ended 31st March, 2013 in column 1.
- The entire operations of the Company relate to only one segment i.e Textile. Hence segment wise details are not given.
- During the Quarter the Company in its Board Meeting dated 30.03.2013 approved the extension of its current financial year commencing from 01.04.2012 to 30.06.2013 covering a period of 15 months. Hence the results for Quarter ended 31.03.2013 are unaudited.

For BLUE PEARL TEXSPIN LIMITED
 (Formerly known as E-WHA FOAM INDIA LIMITED)



Place Mumbai
 Date 15.05.2013

GUPTA SAHARIA & CO.

CHARTERED ACCOUNTANTS

ADD: 4, ATLANTA CHSL, EVERSHERE NAGAR, MALAD (W). MUMBAI – 400 064.

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LIMITED REVIEW REPORT FOR COMPANIES OTHER THAN BANKS

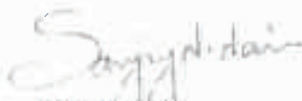
To,
Blue Pearl Texspin Limited
(Formerly known as E-Wha Foam India Limited)
D-5, Pushpa Park, S.V.Road,
Borivali (West),
Mumbai – 400 092.

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 March 31, 2013 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



Date: 15-05-2013
Place: Mumbai