

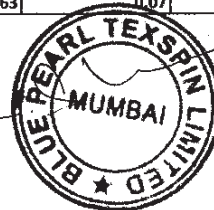
BLUE PEARL TEXSPIN LIMITED

(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

THE SECRETARY  
THE BOMBAY STOCK EXCHANGE  
MUMBAI

PART I							(Rs. in Lacs)
Statement of Unaudited Financial Results for the Quarter and half year Ended 30-09-2015							
	Particulars	Quarter ended			Half year ended	Quarter ended	Year Ended
		9/30/2015	6/30/2015	9/30/2014	9/30/2015	9/30/2014	3/31/2015
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Income from operations</b>						
	Gross Sales /Income from Operations	5.65	4.98	5.47	10.63	10.14	16.79
	Less: Excise Duty						
	(a) Net sales/income from operations						
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total income from operations (net)</b>	<b>5.65</b>	<b>4.98</b>	<b>5.47</b>	<b>10.63</b>	<b>10.14</b>	<b>16.79</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	3.96	3.01	4.08	6.97	7.06	12.12
	(b) Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(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 expense	0.23	0.15	0.16	0.38	0.28	0.61
	(e) Depreciation and amortisation expense	0.07	0.00	-0.08	0.07	0.09	0.30
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	1.36	2.45	1.24	3.81	2.56	3.68
	<b>Total expenses</b>	<b>5.62</b>	<b>5.61</b>	<b>5.40</b>	<b>11.23</b>	<b>9.99</b>	<b>16.71</b>
3	<b>Profit / (Loss) from operations before other income, finance costs and exceptional items(1-2)</b>	0.03	-0.63	0.07	-0.60	0.15	0.08
4	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	0.03	-0.63	0.07	-0.60	0.15	0.08
6	Finance costs	0.00	0.00	0.00	0.00	0.00	0.00
7	<b>Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	0.03	-0.63	0.07	-0.60	0.15	0.08
8	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit / (Loss) from ordinary activities before tax (7 ± 8)</b>	0.03	-0.63	0.07	-0.60	0.15	0.08
10	Tax Expense	0.00	0.00	0.00	0.00	0.00	0.03
11	<b>Net Profit / (Loss) from ordinary activities after tax (9 ± 10)</b>	0.03	-0.63	0.07	-0.60	0.15	0.05
12	Extraordinary items (net of tax expense Rs. ___ Lakhs)	0.00	0.00	0.00	0.00	0.00	0.00
13	<b>Net Profit / (Loss) for the period (11 ± 12)</b>	0.03	-0.63	0.07	-0.60	0.15	0.05

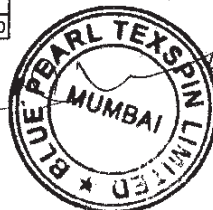


14	Paid-up equity share capital (Face Value of the share shall be indicated)	512.00 10/-	512.00 10/-	512.00 10/-	512.00 10/-	512.00 10/-	512.00 10/-
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year	-521.32	-521.32	-521.32	-521.32	-521.32	-521.32
16.i	<b>Earning per share (before extraordinary items)</b> (of Rs. 10/-each) (not annualised)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
16.ii	<b>Earning per share (after extraordinary items)</b> (of Rs. 10/-each) (not annualised)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00

PART II							
Statement of Standalone Un-audited Financial Results for the Quarter and half year Ended 30-09-2015							
	Particulars	Quarter ended			Half year ended	Quarter ended	Year Ended
		9/30/2015 (Unaudited)	6/30/2015 (Unaudited)	9/30/2014 (Unaudited)	9/30/2015 (Unaudited)	9/30/2014 (Unaudited)	3/31/2015 (Audited)
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public Shareholding						
	- Number of shares	3776830	3776820	3776820	3776830	3776820	3776820
	- Percentage of shareholding	73.77	73.77	73.77	73.77	73.77	73.77
2	Promoter and Promoter Group Shareholding						
	a) Pledged/ Encumbered						
	- Number of shares	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	NIL	NIL	NIL	NIL	NIL	NIL
	- Percentage of shares (as a % of the total share capital of the company)	NIL	NIL	NIL	NIL	NIL	NIL
	b) Non - encumbered						
	- Number of shares	1,343,170	1,343,180	1,343,180	1,343,170	1,343,180	1,343,180
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	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

Particulars	Quarter ended 30-09-2015
<b>B INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	nil
Received during the quarter	nil
Disposed of during the quarter	nil
Remaining unresolved at the end of the quarter	nil

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30.09.2015			
Sr. No.	Particulars	Period Ended	
		30.09.2015 Un-Audited	31.03.2015 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
1	Shareholders' Fund		
	(a) Share Capital	51200000	51200000



(b) Reserves and Surplus	-52192216	-52132349
<b>Sub-total - Shareholders' Fund</b>	<b>992216</b>	<b>-932349</b>
<b>2 Non-Current Liabilities</b>		
(a) Long Term Borrowings	0	0
(b) Deferred Tax Liabilities (Net)	0	0
(c) Other Long-Term Liabilities	0	0
(d) Long-Term Provisions	0	0
<b>Sub-total -Non-Current Liabilities</b>	<b>0</b>	<b>0</b>
<b>3 Current Liabilities</b>		
(a) Short-Term Borrowings	0	0
(b) Trade Payables	6544221	6436411
(c) Other Current Liabilities	2280500	2280500
(d) Short-Term Provisions	48058	50790
<b>Sub-total -Current Liabilities</b>	<b>8872779</b>	<b>8767701</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>7880563</b>	<b>7835352</b>
<b>B ASSETS</b>		
<b>1 Non-Current Assets</b>		
(a) Fixed Assets	11060	18433
(b) Non-Current Investments	0	0
(c) Deferred Tax Assets (Net)	0	0
(d) Long-Term Loans and Advances	0	0
(e) Other non-current asstes	0	0
<b>Sub-total -Non-Current Assets</b>	<b>11060</b>	<b>18433</b>
<b>2 Current Assets</b>		
(a) Current Investments	0	0
(b) Inventories	0	0
(c) Trade Receivables	7254456	7358588
(d) Cash and Cash Equivalents	248047	91331
(e) Short-Term Loans and Advances	367000	367000
(f) Other Current Assets	0	0
<b>Sub-total -Current Assets</b>	<b>7869503</b>	<b>7816919</b>
<b>TOTAL - ASSETS</b>	<b>7880563</b>	<b>7835352</b>

Notes:

- 1) The above results for the quarter and half year ended 30-09-2015 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 6th November, 2015.
- 2) The above results are reviewed by the statutory auditors of the company.
- 3) Figures for previous year/period have been regrouped/ rearranged wherever considered necessary, to conform to the classification for the current quarter/year.
- 4) The entire operations of the Company related to only one segment i.e. Textile hence segment wise details are not given.
- 5) The Company has received observation letter regarding draft scheme of reduction of share capital of the Company from BSE vide their letter dated October 8, 2015, and advised that they have no adverse observations with limited reference to those matters having a bearing on listing/ delisting/ continuous listing requirements within the provisions of the listing agreement, so as to enable the Company to file the scheme with Hon'ble High Court.

DATE: 06.11.2015  
PLACE: Mumbai

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

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, 6620550  
Email: cpjaria@yahoo.co.in

Format for the limited review report for companies other than banks:

To  
Blue Pearl Texspin Limited  
Formerly 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 Ltd (Formerly E-Wha Foam (India) Ltd (Name of the Company) for the period ended 30/09/2015 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 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<sup>1</sup> and other recognised 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 C.P. Jaria & Co  
Chartered Accountants

*Pankaj Kumar Jain*

PANKAJ KUMAR JAIN  
M.No.112020  
FRN 104058W



Date: 06/11/2015

Place: Surat