

# BLUE PEARL TEXSPIN 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: bluepearltexspin@gmail.com Website: www.bluepearltexspin.com

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Date: 14/02/2019

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

**Sub.: Approval of Unaudited Financial Results for the quarter and nine months ended 31<sup>st</sup> December, 2018 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 Unaudited Financial results along with Limited Review Report duly approved by the Board and reviewed by the auditors for the quarter and nine months ended 31<sup>st</sup> December, 2018.

Kindly take the same on your record and acknowledge receipt of the same.

Thanking you,

For BLUE PEARL TEXSPIN LIMITED

  
ARUN KUMAR SHARMA  
DIRECTOR  
DIN- 00369461



Encl: As above

## BLUE PEARL TEXSPIN LIMITED

CIN: L36104MH1992PLC069447

ADDRESS 32, Vyapar Bhawan, 49, P.D.Mello Road, Mumbai

Statement of Standalone Unaudited Results for the Quarter ended 31/12/2018

		Rs. in Lakhs					
		Quarter Ended			nine Month Ended		Previous Year Ended
		31-12-18	30-09-18	31-12-17	31-12-18	31-12-17	31-03-18
Particulars		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited) As	(Un-Audited) As	(Audited)
I	Revenue from Operations	3.00	3.57	3.78	12.45	12.39	17.46
II	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III	<b>Total Revenue (I+II)</b>	<b>3.00</b>	<b>3.57</b>	<b>3.78</b>	<b>12.45</b>	<b>12.39</b>	<b>17.46</b>
IV	Expenses						
	a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchase of Stock in trade	1.96	2.46	2.88	8.29	9.13	11.48
	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 expenses	0.17	0.24	0.23	0.62	0.67	0.84
	e) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	f) Depreciation and amortisation expenses	0.00	0.00	0.00	0.00	0.00	0.00
	g) Other expenses	0.68	0.51	0.43	4.12	3.86	4.99
	<b>Total Expenses (IV)</b>	<b>2.81</b>	<b>3.21</b>	<b>3.54</b>	<b>13.03</b>	<b>13.66</b>	<b>17.31</b>
V	Profit/(loss) before exceptional items and tax (III-IV)	0.19	0.36	0.22	-0.58	-1.27	0.15
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(loss) Before Tax (V-VI)</b>	<b>0.19</b>	<b>0.36</b>	<b>0.22</b>	<b>-0.58</b>	<b>-1.27</b>	<b>0.15</b>
VIII	Tax expense						
	a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.03
	b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit/ (Loss) for the period from continuing operations (VII-VIII)</b>	<b>0.19</b>	<b>0.36</b>	<b>0.22</b>	<b>-0.58</b>	<b>-1.27</b>	<b>0.12</b>
X	Profit/ (Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	<b>Profit/ (Loss) from discontinuing operations (after tax) (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit/ (Loss) for the period (IX+XII)</b>	<b>0.19</b>	<b>0.36</b>	<b>0.22</b>	<b>-0.58</b>	<b>-1.27</b>	<b>0.12</b>
XIV	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00



	B. (f) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(f) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV) comprising Profit (Loss) and Other comprehensive Income for the period	0.00	0.00	0.00	0.00	0.00	0.00
XVI	Earning per equity share (for continuing operation):						
	(1) Basic	0.07	0.14	0.09	-0.22	-0.50	0.04
	(2) Diluted	0.07	0.14	0.09	-0.22	-0.50	0.04
XVII	Earning per equity share (for discontinued operation):						
	(1) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(2) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
XVIII	Earning per equity share (for discontinued & continuing operation):						
	(1) Basic	0.07	0.14	0.09	-0.22	-0.50	0.04
	(2) Diluted	0.07	0.14	0.09	-0.22	-0.50	0.04

**Notes-**

1. The above results were reviewed by the Audit Committee and have been taken on record by the Board of Directors of the Company at their meeting held on 14th February, 2019.
2. The Standalone un-audited Financial Results for the Quarter ended 31.12.2018 are un-audited and the Statutory Auditors have carried out a Limited Review Report.
3. The Company's Operation consists only one segment; hence Segment reporting under AS17 is not applicable.
4. Previous year figures have been regrouped or reclassified wherever necessary.

By Order of the Board  
For Blue Pearl Texspin Limited

  
Name Arun Kumar Sharma  
Director  
DIN NO: 00369461



Place : Mumbai  
Date- 14/02/19

## LIMITED REVIEW REPORT

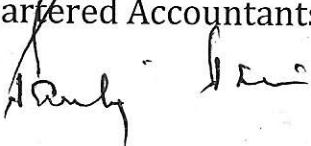
To,  
Board of Director  
Blue Pearl Texspin Limited  
(Formely E-Wha Foam India Ltd)

We have reviewed the accompanying statement of unaudited financial results of **BLUE PEARL TEXSPIN LIMITED (Formely E-wha Foam India Ltd)** for the quarter/half yearly ended **December, 2018**. 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: 14/02/2019  
Place: Surat