

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 234878

Email:bluepearltexspin@gmail.com Website: www.bluepearltexspin.com

Date: 09th November, 2023

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

Subject: Outcome of Board Meeting dated 09th November, 2023

Ref: Blue Pearl Texspin Limited, Script Code- 514440

Respected Sir/Madam,

This is to inform you that the Board of Directors of Blue Pearl Texspin Limited in their meeting held at their registered office on **Thursday, 09th November, 2023** at 02.00 p.m. and concluded at 02.30 p.m. approved the following:

1. Un-audited Financial Results of the Company for the quarter and half year ended 30th September, 2023 along with statement of Asset and Liabilities and Cash Flow Statement;
2. Limited Review Report of the Statutory Auditors on the Un-audited Financial Results of the Company;

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

Thanking You,

Yours truly,

FOR BLUE PEARL TEXSPIN LIMITED

ARUN KUMAR SHARMA
Digitally signed by
ARUN KUMAR SHARMA
Date: 2023.11.09
14:45:27 +05'30'

ARUN KUMAR SHARMA
DIRECTOR
(DIN: 00369461)

BLUE PEARL TEXSPIN LIMITED

CIN: L36104MH1992PLC069447

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

Statement of Standalone Unaudited Results for the Quarter and half year ended 30/09/2023

Rs. in Lakhs

Particulars	Quarter Ended			Six Month Ended		Previous Year Ended
	30-09-23	30-06-23	30-09-22	30-09-23	30-09-22	31-03-23
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited) As	(Un-Audited) As	(Audited)
I Revenue from Operations	9.81	8.94	7.40	18.75	13.87	22.35
II Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III Total Revenue (I+II)	9.81	8.94	7.40	18.75	13.87	22.35
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	8.18	5.67	5.91	13.85	11.14	15.08
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	0.48	0.64	0.50	1.12	0.98	2.04
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	0.87	4.25	0.36	5.12	4.21	5.95
Total Expenses (IV)	9.53	10.56	6.77	20.09	16.33	23.07
V Profit/(loss) before exceptional items and tax (III-IV)	0.28	-1.62	0.63	-1.34	-2.46	-0.72
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) Before Tax (V-VI)	0.28	-1.62	0.63	-1.34	-2.46	-0.72
VIII Tax expense						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
b) Deffered Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	0.28	-1.62	0.63	-1.34	-2.46	-0.72
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 Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII Profit/ (Loss) for the period (IX+XII)	0.28	-1.62	0.63	-1.34	-2.46	-0.72
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. (i) Items that will 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 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	0.10	-0.63	0.25	-0.53	-0.95	-0.28
(2) Diluted	0.10	-0.63	0.25	-0.53	-0.95	-0.28
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	0.10	-0.63	0.25	-0.53	-0.95	-0.28
(2) Diluted	0.10	-0.63	0.25	-0.53	-0.95	-0.28

Notes-

- 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 9th November, 2023.
- The Standalone un-audited Financial Results for the Quarter ended 30.09.2023 are un-audited and the Statutory Auditors have carried out a Limited Review Report.
- The Company's Operation consists only one segment; hence Segment reporting under AS17 is not applicable.
- Previous year figures have been regrouped or reclassified wherever necessary.



By Order of the Board
For Blue Pearl Texspin Limited

(Signature)

Name Arun Kumar Sharma
Director
DIN NO: 00369461

Place : Mumbai
Date- 09/11/23

Statement of Standlone Assets & Liabilities of Blue Pearl Texspin Ltd		
Standalone/Consolidated Statement of Assets & Liabilities	Amount in hundred	
	As at period ended 30/09/2023	As at year ended 31/03/2023
	UN-AUDITED	AUDITED
ASSETS		
1. Non-current assets		
(A) Property, Plant and Equipment	184.33	184.33
(B) Capital work-in-progress	0.00	0.00
(C) Investment Property	0.00	0.00
(D) Goodwill	0.00	0.00
(E) Other Intangible assets	0.00	0.00
(F) Intangible assets under development	0.00	0.00
(G) Biological Assets other than bearer plants	0.00	0.00
(H) Financial Assets		
(i) Investments	0.00	0.00
(ii) Other Financial Assets	2110.00	2110.00
(iii) Loans	0.00	0.00
(I) Deferred tax assets (net)	0.00	0.00
(J) Other non-current assets	0.00	0.00
2. Current assets		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	7815.24	8236.85
(iii) Cash and cash equivalents	11852.02	8913.46
(iv) Bank balances other than(iii) above	0.00	0.00
(v) Loans	0.00	0.00
(vi) Others (to be specified)	0.00	0.00
(C) Current Tax Assets (Net)	0.00	0.00
(D) Other current assets	0.00	0.00
Total Assets	21961.59	19444.64
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	25600.00	25600.00
(B) Other Equity	-38576.57	-37230.36
2. Liabilities		
(I) Non-current liabilities		
(A) Financial liabilities		
(i) Borrowings	0.00	0.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Provisions	0.00	0.00
(C) Deferred tax liabilities (Net)	0.00	0.00
(D) Other non-current liabilities	0.00	0.00
(II) Current liabilities		
(A) Financial Liabilities		
(i) Borrowings	34805.00	30805.00
(ii) Trade payables	0.00	0.00
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	0.00	0.00
(C) Provisions	133.16	270.00
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	21961.59	19444.64

Place : Mumbai
Date- 09/11/23



By Order of the Board
For Blue Pearl Texspin Limited

(Signature)

Name Arun Kumar Sharma
Director
DIN NO: 00369461

BLUE PEARL TEXSPIN LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30 SEPTEMBER 2023

Amt in Hundreds

Particulars	Year Ended	
	30-Sep-23	31-Mar-23
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Taxation	(1346.21)	(718.36)
Adjustment for:		
Depreciation	0.00	0.00
Operating Profit before working capital changes	(1346.21)	(718.36)
Changes in working capital :-		
Increase/(Decrease) in trade payables	0.00	0.00
Increase/(Decrease) in other current liabilities	0.00	0.00
Increase/(Decrease) in short term provision	(136.84)	50.00
Increase/(Decrease) in other Long-term borrowings	0.00	0.00
Increase/(Decrease) in other short-term borrowings	0.00	0.00
(Increase)/Decrease in trade receivables	421.61	(1784.66)
(Increase)/Decrease in inventories	0.00	0.00
(Increase)/Decrease in other Financial Assets	0.00	(2110.00)
(Increase)/Decrease in Long Term loans and advances	0.00	0.00
(Increase)/Decrease in Short Term loans and advances	0.00	0.00
Increase/(Decrease) in Deferred tax	0.00	0.00
Increase/(Decrease) in last year provision	0.00	0.00
Cash generated from Operations	284.77	(3844.66)
Less:- Taxes paid (For previous year)	(1061.44)	(4563.02)
Net Cash generated from operations before extraordinary items	(1061.44)	(4563.02)
Extraordinary items	0.00	0.00
Net Cash generated from operating activities	(A) (1061.44)	(4563.02)
B. CASH FLOW FROM INVESTING ACTIVITY		
Fixed Asset Purchased	0.00	0.00
Net Cash generated from Investing activities	(B) 0.00	0.00
C. CASH FLOW FROM FINANCING ACTIVITY		
Increase/(Decrease) in Long Term Borrowing	4000.00	5000.00
Increase/(Decrease) in Share capital	0.00	0.00
Net Cash generated from Financing activities	(C) 4000.00	5000.00
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	2938.56	436.98
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF PERIOD	8913.46	8476.48
CASH & CASH EQUIVALENTS, AT THE END OF PERIOD	11852.02	8913.46



By Order of the Board
For Blue Pearl Texspin Limited

(Handwritten Signature)

Name Arun Kumar Sharma
Director
DIN NO: 00369461

Place : Mumbai
Date- 09/11/23



LIMITED REVIEW REPORT

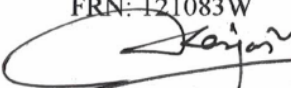
To,
Board of Director
Blue Pearl Texspin Limited

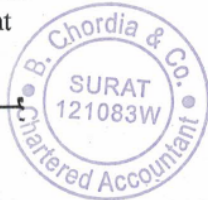
We have reviewed the accompanying statement of standalone unaudited financial results of **BLUE PEARL TEXSPIN LIMITED** for the quarter/Half year ended **September, 2023**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility 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) 2410 "Review of Interim Financial Information performed by the Independent Auditor of the Entity", - 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 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 B. Chordia & Co.
Chartered Accountant
FRN: 121083W


Vikas Chordia
Partner
Membership No. 158536



Place: Surat
Date: 09/11/2023

UDIN: 23158536BGWOPF4518