BLUE PEARL TEXSPIN LIMITED

Regd Off: Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai -400 009. CIN -L36104MH1992PLC069447 Tel – 9699197884 and 8080487884 Fax 23487884 Email: bluepearltexspin@gmail.com Website: www.bluepearltexspin.com

Date: June 9, 2021.

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

Sub.: <u>Approval of Audited Financial Results for the quarter and year ended 31st</u> <u>March, 2021 in pursuance of Regulation 33 (3) of the Listing Obligation and</u> <u>Disclosure Requirement Regulation 2015.</u>

Dear Sir,

With reference to above captioned subject, we hereby submit you the Audited Financial results along with Auditors Report duly approved by the Board and reviewed by the auditors for the quarter and year ended 31st March, 2021.

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

Thanking you,

For BLUE PEARL TEXSPIN LIMITED

S.K. Bhalia

SAVITA KISHAN BHALIYA WHOLETIME DIRECTOR DIN-07192068

Encl: As above



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

Auditor's Report on standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

E.

To,

Board of Directors Blue Pearl Texpin Ltd

We have audited the standalone quarterly financial results of Blue Pearl Texspin Limited (Name of the company) for the quarter ended 31.03.21 (date of the quarter end) and the year to date results for the period 01.04.20 to 31.03.21, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind AS 34) for Interim Financial Reporting prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

(i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and

(ii) give a true and fair view of the net results and other financial information for the quarter ended 31.03.21 (date of the quarter end) as well as the year to date results for the period from 01.04.20 to 31.03.21.

FOR C.P. Jaria & Co Chartered Accountants a

(P.K.Jain) M.No.112020 F.No.104058W PLACE : Mumbai DATE : 09/06/21



21112020 AAAA EB 1405 UDIN:

| | | | SPIN LIMIT | ED | | - | |
|------------|--|--------------------|--|-------------------------|--------------------|--|--|
| ñ | | L36104MH19 | | and the second | | | |
| | Regd Off: 32, Vya | par Bhawan, 4 | 9, P.D.Mello Ro | ad, Mumbai | | | |
| 8.4 | | | | 1 101/0 | <u><u> </u></u> | | |
| | Statement of Standalone | audited Results f | or the Quarter an | d year ended 31/0 | 3/2021 | | |
| - | Rs. in Lakhs | | | | | Year Ended | |
| | | 04/00/0004 | Quarter Ended 31/12/2020 | 31/03/2020 | 31/03/2021 | 31/03/2020 | |
| 1 | and the second | 31/03/2021 | 31/12/2020 | CALL STREET, SALES | | | |
| 2321 | Particulars | (Audited) | (Un-Audited) | (Audited) | (Audited) | (Audited) | |
| | Revenue from Operations | 7.08 | 6.02 | 1.88 | 25.44 | 23.22 | |
| | Other Income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| - | Total Revenue (I+II) | 7.08 | 6.02 | 1.88 | 25.44 | 23.22 | |
| 11 | | | | | | Section and second | |
| V | Expenses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | a) Cost of Material Consumed | 3.91 | 3.99 | 0.74 | 17.77 | 15.98 | |
| 1 | b) Purchase of Stock in trade c) Changes in inventries of fisnised goods,Work in | 0.01 | | | Sector Sector | 1. | |
| 1.0 | c) Changes in inventries of listised goods, work in progress and stock in trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| | d) Employee benefits expenses | 0.70 | 0.28 | 0.50 | 1.58 | 1.46 | |
| | e) Finance Cost | 0.00 | 0 | 0.00 | 0.00 | 0.00 | |
| | f) Depreciation and amortisation expenses | 0.00 | 0 | 0.00 | 0.00 | 0.00 | |
| - | g) Other expenses | 1.33 | 3.43 | 1.76 | 5.90 | 5.65 | |
| | Total Expenses (IV) | 5.94 | 7.70 | 3.00 | 25.25 | 23.09 | |
| | | | | | Separate Parts | | |
| 1 | Profit/(loss) before exceptional items and tax (III- | | | -1.12 | 0.19 | 0.13 | |
| V | IV) | 1.14 | -1.68 | 0.00 | 0.00 | 0.00 | |
| VI · | Exceptional Items | . 0.00 | | | 0.00 | 0.13 | |
| VII | Profit/(loss) Before Tax (V-VI) | 1.14 | -1.68 | -1.12 | 0.19 | 0.10 | |
| VIII | Tax expense | and the second | | 0.02 | 0.00 | 0.02 | |
| | a) Current Tax | 0.00 | | | 0.00 | 0.00 | |
| 1 | b) Deffered Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 92.00 1 | Profit/ (Loss) for the period from continuing | 1.14 | -1.68 | -1.14 | 0.19 | 0.11 | |
| IX | operations (VII-VIII) | 0.00 | | 0.00 | 0.00 | 0.00 | |
| x | Profit/ (Loss) from discontinued operations | 0.00 | | 0.00 | 0.00 | 0.00 | |
| XI | Tax expense of discontinued operations | 0.00 | 0.00 | | | Sale States - Sa | |
| XII | Profit/ (Loss) from discontinuing operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| XIII | (after tax) (X-XI) Profit/ (Loss) for the period (IX+XII) | 1.14 | -1.68 | -1.14 | 0.19 | 0.11 | |
| XIV | Other Comprehensive Income | 100 C 100 C 100 C | 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1 | | 1 | | |
| AIV | A. (i) Items that will not be reclassified to profit or | S. 195. | | | | | |
| | loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| - | (ii) Income tax relating to items that will not be | 0.00 | 0.00 | 0.00 | 0.00 | 0.0 | |
| 4 | reclassified to profit or loss B. (i) Items that will be reclassified to profit or loss | The Section | 1. | Contraction Contraction | 0.00 | 0.0 | |
| 1 | And the second sec | 0.0 | 0.00 | 0.00 | 0.00 | 010 | |
| | (ii) Income tax relating to items that will be | 0.0 | 0.00 | 0.00 | 0.00 | 0.0 | |
| | reclassified to profit or loss | 0.0 | | | Contraction of the | | |
| 1 | Total Comprehensive Income for the period | 1 65 W 165 | and the second | 1 Salari 2 | | | |
| xv | (XIII+XIV)Comprising Profit (Loss) and Other.comprehensive Income for the period) | 0.0 | 0.00 | 0.00 | 0.00 | 0.0 | |
| A. | Earning per equity share (for continuing | 19 . L | Partie Service | left of the first | | | |
| XVI | operation): | Contraction of the | 1 1 1 1 1 1 1 1 1 1 | | 0.07 | 0.0 | |
| | (1) Basic | 0.4 | | -0.44 | 0.07 | 0.0 | |
| | (2) Diluted | 0.4 | 4 -0.06 | -0.44 | 0.07 | 0.0 | |
| xvii | Earning per equity share (for discontinued | | | 1 | 1997 - T. Step 14 | | |
| | operation): | | 0 0.00 | 0.00 | 0.00 | 0.0 | |
| | (1) Basic | 0.0 | | 0.00 | 0.00 | 0.0 | |
| | (2) Diluted | 0.0 | 0.00 | 0.00 | 0.00 | 0.0 | |
| | Earning per equity share (for discontinued & | | 10.2010.000 | Call of the State | | Sec. Bar | |
| XVII | | 0.4 | 4 -0.06 | -0.44 | 0.07 | 0.0 | |
| 5 37 | (1) Basic (2) Diluted | 0.4 | | -0.44 | 0.07 | 0.0 | |

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 June 09,2021.

 The Standalone Financial Results for the year ended March 31, 2021 were audited by the Statutory Auditors of the Company.
 The entire operations of the Company relate to only one segment hence reporting as defined in AS 17 is not applicable
 The figures for the quarter ended March, 31 2021 are balancing figures between the Audited figures in respect of the full financial year and published year to date figures upto the third quarter of the current financial year. 5. Previous year figures have been regrouped or reclassified wherever necessary

Place: Mumbai Date: 09/06/2021

For Blue Pearl Texspin Limited h 1 D ARUN KUMAR SHARMA DIRECTOR DIN:00369461

| Standalone Statement of Assets & Liabilities | | | | |
|--|-----------------------------|---------------------------------------|--|--|
| | Amt in Rs | | | |
| | As at year ended 31/03/2021 | As at year ended 31/03/2020 | | |
| PARTICULARS | AUDITED | AUDITED | | |
| ASSETS | AUDITED | AUDITED | | |
| 1.Non-current assets | | | | |
| (A) Property, Plant and Equipment | 18433.00 | 18433.00 | | |
| (B) Capital work-in-progress | 0.00 | 0.0 | | |
| (C) Investment Property | 0.00 | 0.0 | | |
| (D) Goodwill | 0.00 | 0.0 | | |
| (E) Other Intangible assets | 0.00 | 0.0 | | |
| (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) Trade receivables | 0.00 | 0.00 | | |
| (iii) Loans | 0.00 | 0.0 | | |
| (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 | 1030879.00 | 322180.00 | | |
| (iii) Cash and cash equivalents | 434898 | 912414 | | |
| (iv) Bank balances other than(iii) above | 0.00 | 0.00 | | |
| (v) Loans | 0 | 167000 | | |
| (vi) Others (to be specified) | 0.00 | 0.00 | | |
| (C) Current Tax Assets (Net) | 0.00 | 0.00 | | |
| (D) Other cufrent assets | 0.00 | 0.00 | | |
| Total Assets | 1484210.00 | 1420027.00 | | |
| | | | | |
| EQUITY AND LIABILITIES 1. Equity | | | | |
| (A) Equity Share capital | 2560000.00 | 2560000.00 | | |
| (B) Other Equity | -3416290.00 | -3437918.00 | | |
| | | | | |
| 2. Liablities | | | | |
| (I) Non-current liabilities | | · · · · · · · · · · · · · · · · · · · | | |
| (A) Financial Liabilities | | | | |
| (i) Borrowings (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 | 2280500.00 | 2280500.00 | | |
| (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 | 60000.00 | 17445.00 | | |
| (d) Current Tax Liabilities (Net) | 0.00 | 0.00 | | |
| Total Equity and Liabilities | 1484210.00 | 1420027.00 | | |

An lo- In

BLUE PEARL TEXSPIN LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2021

| Particulars | Year Ended | | |
|--|-----------------|-----------------|-----------|
| | a second second | 31-Mar-21 | 31-Mar-20 |
| A. CASH FLOW FROM OPERATING ACTIVITY | | | |
| Profit before Taxation | | 19183 | 13065 |
| Adjustment for: | | | |
| Depreciation | | б, ⁰ | 0 |
| Operating Profit before working capital changes | | 19183 | 13065 |
| Changes in working capital :- | | | |
| Increase/(Decrease) in trade payables | | 0 | (|
| Increase/(Decrease) in other current liabilities | | . 0 | C |
| Increase/(Decrease) in short term provision | a second and | 42555 | (5005 |
| Increase/(Decrease) in other Long-term borrowings | - | 0 | 0 |
| Increase/(Decrease) in other short-term borrowings | | 0 | . 0 |
| (Increase)/Decrease in trade receivables | | (708699) | (214650 |
| (Increase)/Decrease in inventories | | 0 | 0 |
| (Increase)/Decrease in other Assets | a gara ta Sat A | 0 | 0 |
| (Increase)/Decrease in Long Term loans and advances | | 167000 | 0 |
| (Increase)/Decrease in Short Term loans and advances | and the second | 0 | 0 |
| Increase/(Decrease) in Deffered tax | 일 같이 있는 것 같아. | 0 | 0 |
| Increase/(Decrease) in last year provision | | 0 | 0 |
| | | (499144) | (219655 |
| Cash generated from Operations | | (479961) | (206590 |
| Less:- Taxes paid (For previous year) | a har he ha | (2445) | 2330 |
| Net Cash generated from operations before extraordinary items | | (477516) | (208920 |
| Net cash generated it on operations before extraorumary items | | (477310) | (200920 |
| Extraordinary items | | 0 | 0 |
| Net Cash generated from operating activities | (A) | (477516) | (208920 |
| B. CASH FLOW FROM INVESTING ACTIVITY | | | |
| Fixed Asset Purchased | | 0 | 0 |
| Net Cash generated from Investing activities | (B) | 0 | 0 |
| C. CASH FLOW FROM FINANCING ACTIVITY | | | |
| | | 이 가슴은 것 같아. | |
| Increase/(Decrease) in Long Term Borrowing | | 0 | . 0 |
| ncrease/(Decrease) in Share capital | | 0 | 0 |
| Net Cash generated from Financing activities | (C) | 0 | 0 |
| Net Increase/(Decrease) in cash and cash equivalents (A+B+C) | | (477516) | (208920) |
| CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR | | 912414 | 1121334 |
| | 4. 말한 말한 | 712111 | 1121004 |
| [[22] - 바람이라는 승규는 것 같아요. 이는 것 같아요. 이는 것, 그는 것은 가지 않는 것, 이가 아파 가지 않는 것 않는 것 같아요. 이가 나는 것 같아요. | | 434898 | 912414 |

A.w. C.

| | | BLUE PEARL TEXSPI | | |
|---------|---|--|------------------------------|-----------------------------|
| | Regd Off | CIN: L36104MH1992PI 32, Vyapar Bhawan, 49, P. | | |
| | Audited Financial Results for t | | and the second second second | et i tane e Navian |
| | | ne Quarter and rear ended 5. | | (Rs. In Lakhs) |
| Sr. No. | Particulars | Quarter ended 31.03.2021 | Year ended 🚯 (31.03.2021) | Quarter ended 31.03.2020 |
| | | Audited | Audited | Audited |
| · 1 | Total Income from Operations | 7.08 | 25.44 | 1.88 |
| 2 | Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items) | 1.14 | 0.19 | -1.12 |
| 3 3 | Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinaryitems) | 1.14 | 0.19 | -1,12 |
| 4 | Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items) | 1.14 | 0.19 | -1.14 |
| 5 | Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)] | 1.14 | 0.19 | -1.14 |
| 6 | Equity Share Capital | 25.60 | 25.60 | 25.60 |
| 7 | Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year | -34.16 | -34.16 | -34.37 |
| 8 | Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) - | | | |
| | (a) Basic | 0.44 | 0.07 | -0.44 |
| | (b) Diluted | 0.44 | 0.07 | -0.44 |

Note : The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the QuarterlyFinancial Results are available on the websites of the Stock Exchange at www.bseindia.com (s) and the Company's website.

DATE: 09/06/21 PLACE: Mumbai

For Blue Pearl Texspin Ltd

Mr. Arun Kumar Sharma Director DIN : 00369461

BLUE PEARL TEXSPIN LIMITED

Regd Off: Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai -400 009. CIN -L36104MH1992PLC069447 Tel – 9699197884 and 8080487884 Fax 23487884 Email: bluepearltexspin@gmail.com Website: www.bluepearltexspin.com

Declaration of Unmodified Audit Report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

I, Ms. Savita Bhaliya, Chief Executive Officer of Blue Pearl Texspin Limited having its registered office at Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai - 400 009, Maharashtra, hereby declare that M/s. C.P. Jaria & Co., Statutory Auditors of the Company, have issued an Audit Report with Unmodified opinion on Audited Financial Results of the Company (Standalone) for the quarter and year ended 31st March, 2021.

This declaration is given pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended and Circular No. CIR/CFD/CMD/56/2016 dated June 1, 2016.

Kindly take this declaration on record.

Thanking you,

For BLUE PEARL TEXSPIN LIMITED

S.K. Bhalia

SAVITA BHALIYA CHIEF EXECUTIVE OFFICER PAN: AJZPB9570E

Place: Mumbai Date: June 9, 2021.

