

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: 14th November, 2022

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

Subject: Submission of Standalone Un-audited IND-AS compliant Financial Results for quarter and half year ended 30th September, 2022 along with Limited Review Report

Ref: Blue Pearl Texspin Limited -BSE script code: 514440

Dear Sir,

Kindly find enclosed herewith duly approved Un-audited IND-AS compliant Financial Results for Quarter and half year ended 30th September, 2022 along with Limited Review Report in pursuance of regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

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
DIRECTOR
DIN: 00369461



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

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, 2022**. 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 C.P.Jaria & Co
Chartered Accountants

Pankaj Kumar Jain

PANKAJ KUMAR JAIN
M.No.112020
FRN 104058W



Date: 14/11/2022
Place: Surat

UDIN: 22112020^BCZMEG6805

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 30/09/2022

Particulars	Rs. in Lakhs					
	Quarter Ended			Six Month Ended		Previous Year Ended
	30/09/2022	30/06/2022	30/09/2021	30/09/2022	30/09/2021	31/03/2022
	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited) As	(Un-Audited) As	(Audited)
I Revenue from Operations	7.40	6.47	6.88	13.87	12.58	21.34
II Other Income	0.00	0.00	0.00	0.00	0.00	0.00
III Total Revenue (I+II)	7.40	6.47	6.88	13.87	12.58	21.34
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	5.91	5.23	3.45	11.14	7.12	14.59
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	0.50	0.48	0.53	0.98	0.96	1.52
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	0.36	3.85	3.76	4.21	4.12	7.17
Total Expenses (IV)	6.77	9.56	7.74	16.33	12.20	23.88
V Profit/(loss) before exceptional items and tax (III-IV)	0.63	-3.09	-0.86	-2.46	0.36	-2.34
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII Profit/(Loss) Before Tax (V-VI)	0.63	-3.09	-0.86	-2.46	0.36	-2.34
VIII Tax expense						
a) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
b) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	0.63	-3.09	-0.86	-2.46	0.36	-2.34
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)	0.63	-3.09	-0.86	-2.46	0.36	-2.34
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	0.25	-1.29	-0.33	-0.95	0.14	-0.92
(2) Diluted	0.25	-1.20	-0.33	-0.95	0.14	-0.92
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	0.25	-1.20	-0.33	-0.95	0.14	-0.92
(2) Diluted	0.25	-1.20	-0.33	-0.95	0.14	-0.92

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 14th November, 2022.
- The Standalone un-audited Financial Results for the Quarter ended 30.09.2022 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

Arun Kumar Sharma

Name Arun Kumar Sharma
Director
DIN NO: 00369461

Place : Mumbai
Date: 14/11/22

Statement of Standlone Assets & Liabilities of Blue Pearl Texspin Ltd

Standalone/Consolidated Statement of Assets & Liabilities	Amount in hundred	
	As at year ended 30/09/2022	As at year ended 31/03/2022
	UN-AUDITED	AUDITED
PARTICULARS		
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) Trade receivables	0.00	0.00
(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	6207.14	6452.19
(iii) Cash and cash equivalents	6325.25	8476.48
(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	12716.72	15113.00
EQUITY AND LIABILITIES		
1. Equity		
(A) Equity Share capital	25600.00	25600.00
(B) Other Equity	-38973.44	-36512.00
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	0.00	0.00
(ii) Trade payables	25805.00	25805.00
(iii) Other financial liabilities	0.00	0.00
(B) Other current liabilities	0.00	0.00
(C) Provisions	285.16	220.00
(d) Current Tax Liabilities (Net)	0.00	0.00
Total Equity and Liabilities	12716.72	15113.00



Amal K. Shinde

BLUE PEARL TEXSPIN LIMITED

UNAUDITED CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30 SEPTEMBER 2022

Particulars	Amt in hundred	
	30-Sep-22	31-Mar-22
A. CASH FLOW FROM OPERATING ACTIVITY		
Profit before Taxation	(2461.44)	(2349.10)
Adjustment for:		
Depriciation	0.00	0.00
Operating Profit before working capital changes	(2461.44)	(2349.10)
Changes in working capital :-		
Increase/(Decrease) in trade payables	0.00	0.00
Increase/(Decrease) in other current liabilities	65.16	(380.00)
Increase/(Decrease) in short term provision	0.00	0.00
Increase/(Decrease) in other Long-term borrowings	0.00	0.00
Increase/(Decrease) in other short-term borrowings	245.05	3856.60
(Increase)/Decrease in trade receivables	0.00	0.00
(Increase)/Decrease in inventories	0.00	0.00
(Increase)/Decrease in other Assets	0.00	0.00
(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 Deffered tax	0.00	0.00
Increase/(Decrease) in last year provision	310.21	3476.60
Cash generated from Operations	(2151.23)	1127.50
Less:- Taxes paid (For previous year)	0.00	0.00
Net Cash generated from operations before extraordinary items	(2151.23)	1127.50
Extraordinary items	0.00	0.00
Net Cash generated from operating activities	(A) (2151.23)	1127.50
B. CASH FLOW FROM INVESTING ACTIVITY		
Fixed Asset (Purchased) Sold	0.00	0.00
Net Cash generated from Investing activities	(B) 0.00	0.00
C. CASH FLOW FROM FINANCING ACTIVITY		
(Increase)/ Decrease Investments	0.00	0.00
(Increase)/ Decrease Long term Borrowings	0.00	3000.00
Share capital including Share premium	0.00	0.00
Net Cash generated from Financing activities	(C) 0.00	3000.00
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	(2151.23)	4127.50
CASH & CASH EQUIVALENTS, ON 31.03.22 (31.03.21)	8476.48	4348.98
CASH & CASH EQUIVALENTS, AT THE END OF 30.09.22 (31.03.22)	6325.25	8476.48

Note:

The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in the IAS - 7 on "Cash Flow Statements".



Amu. Sharda

BLUE PEARL TEXSPIN LIMITED

CIN: L36104MH1992PLC069447

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

Un-audited Financial Results for the Quarter and Half Year ended 30.09.2022

(Rs. in Lakhs)

Sr. No.	Particulars	Quarter ending 30.09.2022	Half Year ended (30.09.2022) (Year to date Figures/Previous Year ending)	Quarter ending 30.09.2021
		Un-Audited	Un-Audited	Un-Audited
1	Total Income from Operations	7.40	13.87	6.88
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	0.63	-2.46	-0.86
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	0.63	-2.46	-0.86
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	0.63	-2.46	-0.86
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	0.63	-2.46	-0.86
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	-36.51	-36.51	-34.16
8	Earnings Per Share (of Rs. 10/- each) (for continuing and discontinued operations) -			
	(a) Basic	0.25	-0.95	-0.33
	(b) Diluted	0.25	-0.95	-0.33

Note : The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of



By Order of the Board
For Blue Pearl Texspin Ltd

Arun Kumar Sharma

Name Arun Kumar Sharma
Director
DIN NO: 00369461

Place : Mumbai
Date- 14/11/22