

# 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: 16/05/2024

To,  
Department of Corporate Services,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001

Scrip ID: BPTEX  
Scrip Code: 514440

**Subject: Outcome of Board Meeting held on Thursday, May 16, 2024, pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015**

Dear Sir,

Pursuant to Regulation 30 read with of Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e., Thursday, May 16, 2024, had *inter alia* taken on record / approved the following:

1. Acceptance of the resignation given by M/s. B. Choradia & Co., auditor of the Company:

The Board of Directors have accepted the resignation given by the M/s. B. Choradia & Co., auditor of the Company. The details are annexed herewith as Annexure-A.

2. Appointment of M/s. J Singh & Associates as the auditor of the Company to fill the casual vacancy:

The Board of Directors of the Company has given approval for appointment of M/s. J Singh & Associates, Chartered Accountants, (Firm Registration No: 110266W) as the auditor of the Company to fill casual vacancy caused by resignation of M/s. B. Choradia & Co., Chartered Accountants, (Firm Registration No: 121089W). The details are annexed herewith as Annexure-B.

3. Consideration and adoption of the Audited Financial Statements for the quarter and year ended 31<sup>st</sup> March, 2024 and reports the Auditors thereon.
4. Consideration and adoption of the Directors' Report for the year ended on 31st March, 2024.



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5. Approval for increase in the Authorised Share Capital of the Company from Rs. 10 Crore to 61 Crore and subsequent change in the capital clause of the MoA of the Company subject to the approval of the Shareholders of the Company at the Annual General Meeting.
6. Approval for raising of funds by issuance of Convertible Warrants on preferential issue basis.

The Board has approved the issuance of 6,00,00,000 (Six Crores only) warrants each convertible into, or exchangeable for 1 (one) fully paid-up equity share of the Company of face value of Rs. 10/- at an issue price of 10/- (Rupees Ten only) each to the allottees on a preferential issue basis ("preferential issue") in accordance with the Chapter V of the SEBI (Issue of Capital and Disclosure requirements) Regulations, 2018 and other applicable laws, subject to the approval of regulatory/ statutory authorities and the shareholders of the Company at the Annual General Meeting.

7. The Board decided that 32<sup>nd</sup> Annual General Meeting (AGM) of the Company will be held at registered office of the Company on Thursday, 13<sup>th</sup> June, 2024 at 04:00 P.M.
8. The Board of director has approved the draft notice calling the 32<sup>nd</sup> Annual General Meeting (AGM) of the Company.
9. Register of Members and share Transfer Books of the Company shall remain closed from Friday, June 07, 2024 to Thursday, June 13, 2024 (both days inclusive) for the purpose of Annual General Meeting.
10. The remote e-voting period commences on Monday, June 10, 2024 at 09:00 A.M. and ends on Wednesday, June 12, 2024 at 05:00 P.M.

During these period members of the Company holding shares either in physical form or in dematerialized form as on Thursday, June 06, 2024 (cut-off date for E-voting) may cast their vote through remote-e voting.

11. The Board has Appointed M/s. Dharti Patel & Associates, Practicing Company Secretary as a Scrutinizer of the Company for conducting the e-voting process and ballot voting in Annual General Meeting of the Company.
12. Approval for increasing in authorisation to the Board of Directors of pursuant to Section 180 (1) (a) of the Companies Act, 2013:

The Board of Director has given approval for increase authorisation to the Board of Directors not exceeding INR 100 Crores (Indian Rupees Hundred Crores only), subject to approval of members of the Company in the ensuing Annual General Meeting pursuant to Section 180 (1) (a) of the Companies Act, 2013.



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13. Approval for increasing borrowing powers of the Board of Directors pursuant to Section 180 (1) (c) of the Companies Act, 2013:

The Board of director has given approval for the increasing borrowing powers of the Board of Directors not exceeding INR 100 Crores (Indian Rupees Hundred Crores only), subject to approval of members of the Company in the ensuing Annual General Meeting pursuant to Section 180 (1) (c) of the Companies Act, 2013.

14. Approval for increasing in the limits applicable for making investments / extending loans and giving guarantees or providing securities in connection with loans to persons / bodies corporate pursuant to Section 186 of the Companies Act, 2013:

The Board of director has given approval for increase in the limits applicable for making investments / extending loans and giving guarantees or providing securities in connection with loans to persons / bodies corporate not exceeding INR 100 Crores (Indian Rupees Hundred Crores only), subject to approval of members of the Company in the ensuing Annual General Meeting pursuant to Section 186 of the Companies Act, 2013.

15. Approval for Appointment of Internal Auditor Mr. Bharat Mundra, Proprietor of M/s. B M Mundra & Co, Chartered Accountant, for the Financial Year 2024-25. The details are annexed herewith as Annexure-D.

16. Alteration of the Main Object clause of Memorandum of Association of the Company.

17. Approval for change of name of the Company and consequent amendment to Memorandum of Association and Articles of Association of the Company.

The Board of Directors of the Company has given approval for change of name of the Company from current name of "Blue Pearl Texspin Limited" to "Blue Pearl Agriventures Limited" or "Blue Pearl Agro Limited" or any such other name as may be approved by the Central Registration Centre and consequent amendment to Memorandum of Association and Articles of Association of the Company, subject to approval of members of the Company in the ensuing Annual General Meeting.

18. Resignation of Mr. Arun Kumar Sharma (DIN: 00369461) from the post of Non-Executive Director.

On account of pre-occupation, Mr. Arun Kumar Sharma (DIN: 00369461) has tendered his resignation from the post of Non-Executive Director of the Company w.e.f. 16<sup>th</sup> May, 2024. The Details required under SEBI (LODR) Regulations, 2015 are attached as an Annexure-E.

The Board meeting commenced at 02:00 p.m. and concluded at 3:30 p.m.



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The above is for your kind information and record. You are requested to acknowledge the receipt.

You are requested to take the same on your record.

For, Blue Pearl Texspin Limited

*Rishikumar Gosai*

**Rishikumar Gosai**  
**Managing Director**  
**DIN: 10218840**





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## Annexure- A

Information as required under Regulation 30 - Part A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Sr. No.	Particulars	Remarks
1.	Name of the listed entity/ <del>material subsidiary</del>	Blue Pearl Texspin Limited (CIN: L36104MH1992PLC069447)
2.	Details of the Statutory auditor	
	a. Name:	B. CHORDIA & CO.
	b. Address:	446, 4 <sup>th</sup> Floor, Avadh Arena, VIP Road, Vesu, Surat- 395007
	c. Phone number	+2613508032
	d. Email:	Bcc.vikas@gmail.com
3.	Details of association with the listed entity/ <del>material subsidiary</del> :	
	a. Date on which the Statutory auditor was appointed	04.09.2023
	b. Date on which the term of the Statutory auditor was scheduled to expire:	Till the Conclusion of 36 <sup>th</sup> Annual General Meeting i.e. AGM for Financial Year ended 31.03.2028
	c. Prior to resignation, the latest audit report/ limited review report submitted by the auditor and date of its submission	Audit Report for Quarter and year ended 31.03.2024
4.	Detailed reason for resignation	Due to pre occupation in other assignments
5.	In case of any other concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/ Board of Directors)	NA



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The particulars required as per Regulation 30 read with Para A of Part A of Schedule III of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 are given below:

## Annexure- B

<b>Firm Name</b>	M/s. J. Singh & Associates
<b>Firm Registration No.</b>	110266W
<b>Address</b>	C-301, Titanium Business Centre, Anand Nagar Road, Near Sachin Tower, Satellite, Ahmedabad-380015, Gujarat, India
<b>Constitution</b>	Partnership firm
<b>Reason for Change</b>	Appointment
<b>Date of Appointment</b>	16 <sup>th</sup> May, 2024
<b>Term of Appointment</b>	For the period 01 <sup>st</sup> April, 2024 to 31 <sup>st</sup> March, 2025
<b>Peer review no.</b>	120022
<b>Brief Profile</b>	In the 1988, the visionary aspiration and business foresight of a young enterprising individual Shri J. Singh, created concrete shape of M/s J. Singh & Associates (JS&A), a Chartered Accounting firm. In the subsequent years, with the help of his partners, he gave a definite direction to this firm. Today this firm has grown and consolidated its position in the financial arena to become one of the prominent accounting firms in India having 17 Branch offices located across the Country having its head office at Centre of Mumbai. Ever since its inception M/S J. Singh & Associates has rapidly diversified its activities in various spheres of financial services.
<b>Disclosure of relationships between Directors (in case of appointment as a Director)</b>	Not Applicable



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## Annexure- C

Sr. No.	Particulars	Details
1.	Type of securities proposed to be issued (viz. equity shares, convertibles, etc.)	Convertible Warrants
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placements, preferential allotment etc.)	Preferential allotment
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)	6,00,00,000 (Six Crores only)
4.	In case of preferential issue, the listed entity shall disclose the following additional details to the stock exchange(s):	
a)	Name of the investors	<ol style="list-style-type: none"><li>1. Kajalben Gautambhai Thakor</li><li>2. Jyotiben Dashrathbhai Thakor</li><li>3. Dharmik Shaileshkumar Pandya</li><li>4. Mittal Gopalbhai Panaliya</li><li>5. Harsh Dineshbhai Parmar</li><li>6. Nimishaben Anilbhai Thakor</li><li>7. Balvantji Thakor</li><li>8. Baluben Thakor</li><li>9. Sanjanaben Dineshji Thakor</li><li>10. Thakor Sonalben Vishnuji</li><li>11. Rekha Kantibhai Parmar</li><li>12. Abhay C. Lakhani</li><li>13. Ag Dynamic Funds Limited</li><li>14. Pranay Vinaychand Shah</li><li>15. Eminence Global Fund Pcc- Eubilia Capital Partners Fund I</li><li>16. Craft Emerging Market Fund PCC-Citadel Capital Fund</li><li>17. Craft Emerging Market Fund Pcc- Elite Capital Fund</li><li>18. North Star Opportunities Fund Vcc-Bull Value Incorporated Vcc Sub-Fund</li></ol>



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		<ol style="list-style-type: none"><li>19. Radiant Global Fund-Class B Participating Shares</li><li>20. Shreeyansh Edutrade LLP</li><li>21. Bhavnaben Parasmal Shah</li><li>22. Vasupujya Advisors LLP</li><li>23. Hns Land Consultants LLP</li><li>24. Hn Farm LLP</li><li>25. Parasmal Khyalilal Shah HUF</li><li>26. Bhavesh Pravinchandra Shah</li><li>27. Nexpact Limited</li><li>28. Parag Vinaychand Shah</li><li>29. Rushabh Arvindhbai Shah</li><li>30. Truvito Corporate Advisors LLP</li><li>31. Finaax Capital Advisors Private Limited</li><li>32. Ikshit Satishbhai Shah HUF</li><li>33. Ikshit Satishbhai Shah</li><li>34. Pratima Singh</li><li>35. Yash Vinodbhai Doshi</li><li>36. Raj Vinodbhai Doshi</li><li>37. Nileshbhai Arvindkumar Shah</li><li>38. Nirali Nileshkumar Shah</li><li>39. Tulshibhai Khimjibhai Chitaliya</li><li>40. Chirag Mukeshbhai Daliya</li><li>41. Nirmal Lavjibhai Daliya</li><li>42. Havan Anilkumar Vedani</li><li>43. Vishalbhai Tulshibhai Chitaliya</li><li>44. Piyush Lavjibhai Daliya</li><li>45. Gopin Ventures LLP</li></ol>				
b)	Post allotment of securities-outcome of the subscription	<p>The warrants are proposed to be allotted to the investors name above. Details of the shareholding in the Company, prior to and after the preferential issue, are as under:</p> <table border="1"><thead><tr><th>Pre-preferential issue</th><th>Post-allotment warrants to the preferential issue</th></tr></thead><tbody><tr><td>Nil</td><td>6,00,00,000 convertible warrants</td></tr></tbody></table>	Pre-preferential issue	Post-allotment warrants to the preferential issue	Nil	6,00,00,000 convertible warrants
Pre-preferential issue	Post-allotment warrants to the preferential issue					
Nil	6,00,00,000 convertible warrants					





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c)	Issue price	INR 10/- (Indian Rupees Ten) per warrant
d)	Number of investors	45 (Forty Five)
	In case of convertible- intimation on conversion of securities or on lapse of the tenure of the instrument	Each Warrant will be convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company of face value of Rs. 10/- each payable in cash, which may be exercised in one or more tranches during the period commencing from the date of allotment of the Warrants until expiry of 18 (Eighteen) months on payment of remaining issue price of warrant as per the issue price.



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## Annexure- D

<b>Name of Internal Auditor</b>	Mr. Bharat Mundra, Proprietor of B M Mundra & Co, Chartered Accountant
<b>Date of appointment</b>	16 <sup>th</sup> May, 2024
<b>Reason for change viz. appointment, <del>resignation,</del> <del>removal,</del> <del>death or otherwise</del></b>	Appointment as the Internal Auditors of the Company for the Financial 2024-25
<b>Brief Profile</b>	He is proprietor of B M Mundra & Co, Chartered Accountants. He was enrolled as a member of the ICAI in 2006. He is member of Indian Institute of Corporate Affairs (IICA) April 2020. He has an experience in almost every facet of the Accounting Profession, Statutory Audit of Companies, Tax Audit, Stock Audit, Direct Tax, TDS, and TCS. His ability to understand the business environment coupled with his sound financial and accounting background has enabled him to specialize in Business outsourcing operations.
<b>Disclosure of Relationship</b>	Not Applicable



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## Annexure- E

Details of Directors who have given Resignation from the Directorship of the Company.

Particulars	Details of Director									
Name of Director	Mr. Arun Kumar Sharma									
DIN	00369461									
Designation	Non-Executive Director									
Reason for change viz resignation	Due to Pre-occupation									
Date of cessation	16 <sup>th</sup> May, 2024									
Brief Profile	NA									
Disclosure of relationship between Directors (In case of appointment as Director)	NA									
Letter of Resignation	Attached									
Names of listed entities in which the resigning director holds directorships and membership of board committees	<ol style="list-style-type: none"><li>1. Cistro Telelink Limited</li><li>2. Sagar Soya Products Limited</li></ol> <table border="1"><thead><tr><th>Company</th><th>Membership</th><th>Chairmanship</th></tr></thead><tbody><tr><td>Cistro Telelink Limited</td><td>Audit Committee, Stakeholders Relationship Committee</td><td></td></tr><tr><td>Sagar Soya Products Limited</td><td></td><td>Audit Committee, Stakeholders Relationship Committee</td></tr></tbody></table>	Company	Membership	Chairmanship	Cistro Telelink Limited	Audit Committee, Stakeholders Relationship Committee		Sagar Soya Products Limited		Audit Committee, Stakeholders Relationship Committee
Company	Membership	Chairmanship								
Cistro Telelink Limited	Audit Committee, Stakeholders Relationship Committee									
Sagar Soya Products Limited		Audit Committee, Stakeholders Relationship Committee								
Confirmation of Reason	It is confirmed by the Director that there is no any reason for resignation except mentioned in the Resignation Letter i.e. due to pre-occupation.									



From:

Mr. Arun Kumar Sharma  
B-201 RAVI RATNAM APPARTMENT  
NEAR SOMESHWARA GATE VESU SURAT  
CITY SURAT, Gujarat India 395007

May 16 2024

To,  
The Board of Directors  
BLUE PEARL TEXSPIN LIMITED.  
32, Vyapar Bhavan, 49 P.D. Mello Road,  
Mumbai, Maharashtra,  
India, 400009.

Sub: Resignation as a Non Executive Director of the Company.

Dear Sir,

Due to my pre-occupation, I am not in a position to devote my time to the affairs of the Company. Accordingly, I am submitting my resignation as a Non Executive Director of the Company with immediate effect.

Kindly acknowledge the receipt and arrange to submit the necessary form with the office of the Registrar of Companies, accordingly.

I thank the Board of Directors for having given me cooperation and assistance to discharge my duties during my tenure a Director of the Company.

Thanking you,  
Yours truly



Arun Kumar Sharma  
DIN: 00369461  
Non Executive Director



**Independent Auditor's Report (Unmodified opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of Blue Pearl Texspin Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended:**

To,  
The Board of Directors,  
**BLUE PEARL TEXSPIN LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

We have audited the accompanying standalone quarterly financial results of **BLUE PEARL TEXSPIN LIMITED** (the company) for the quarter ended 31st March, 2024 and the year to date results for the period from 1st April, 2022 to 31st March, 2024, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended 31st March, 2024 as well as the year to date results for the period from 1st April, 2022 to 31st March, 2024.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are

reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Other matters**

The statement includes the financial results for the quarter ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and published unaudited year to date figures up to third quarter of the current financial year, which were subject to limited review by us.

**For B. Chordia & Co.**  
Chartered Accountant  
FRN: 121083W



Vikas Chordia  
Partner  
Membership No. 158536



Place: Surat  
Date: 16/05/2024

UDIN: 24158536BKECFN3269

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<b>BLUE PEARL TEXSPIN LIMITED</b>					
CIN: L36104MH1992PLC069447					
Regd Off: 32, Vyapar Bhawan, 49, P.D.Mello Road, Mumbai					
Statement of Standalone audited Results for the Quarter and year ended 31/03/2024					
Rs. In Lakhs					
Particulars	Quarter Ended			Year Ended	
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31/03/2023
	(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
I Revenue from Operations	3.93	3.73	4.82	26.41	22.35
II Other Income	0.00	0.00	0.00	0.00	0.00
III Total Revenue (I+II)	3.93	3.73	4.82	26.41	22.35
IV Expenses					
a) Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00
b) Purchase of Stock in trade	2.87	2.60	1.16	19.32	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
d) Employee benefits expenses	0.98	0.54	0.77	2.64	2.04
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	5.84	0.35	1.36	11.31	5.95
Total Expenses (IV)	9.69	3.49	3.29	33.27	23.07
V Profit/(loss) before exceptional items and tax (III-IV)	-5.76	0.24	1.53	-6.86	-0.72
VI Exceptional Items	0.00	0.00	0.00	0.00	0.00
VII Profit/(loss) Before Tax (V-VI)	-5.76	0.24	1.53	-6.86	-0.72
VIII Tax expense					
a) Current Tax	0.00	0.00	0.00	0.00	0.00
b) Deferred Tax	0.00	0.00	0.00	0.00	0.00
IX Profit/ (Loss) for the period from continuing operations (VII-VIII)	-5.76	0.24	1.53	-6.86	-0.72
X Profit/ (Loss) from discontinued operations	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
XII Profit/ (Loss) from discontinuing operations (after tax) (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII Profit/ (Loss) for the period (IX+XII)	-5.76	0.24	1.53	-6.86	-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
(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
B. (i) Items that will be reclassified to profit or loss	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
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
XVI Earning per equity share (for continuing operation):					
(1) Basic	-2.25	0.09	0.60	-2.68	-0.28
(2) Diluted	-2.25	0.09	0.60	-2.68	-0.28
XVII Earning per equity share (for discontinued operation):					
(1) Basic	0.00	0.00	0.00	0.00	0.00
(2) Diluted	0.00	0.00	0.00	0.00	0.00
XVIII Earning per equity share (for discontinued & continuing operation):					
(1) Basic	-2.25	0.09	0.60	-2.68	-0.28
(2) Diluted	-2.25	0.09	0.60	-2.68	-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 May 16, 2024.
- The Standalone Financial Results for the year ended March 31, 2024 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 2024 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.
- Previous year figures have been regrouped or reclassified wherever necessary

Place: Mumbai  
Date: 16/05/2024

For Blue Pearl Texspin Limited

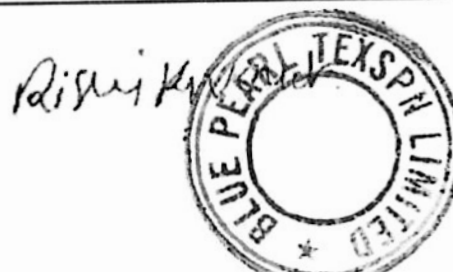
RISHIKUMAR GOSAI  
DIRECTOR  
DIN:10218840





**Statement of Assets & Liabilities of Blue Pearl Texspin Ltd**

Standalone Statement of Assets & Liabilities	Amt in Lacs	
	As at year ended 31/03/2024	As at year ended 31/03/2023
	AUDITED	AUDITED
<b>PARTICULARS</b>		
<b>ASSETS</b>		
<b>1. Non-current assets</b>		
(A) Property, Plant and Equipment	0.18	0.18
(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	2.11	2.11
(iii) Loans	0.00	0.00
(I) Deferred tax assets (net)	0.00	0.00
(J) Other non-current assets	0.00	0.00
<b>2. Current assets</b>		
(A) Inventories	0.00	0.00
(B) Financial Assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	7.83	8.24
(iii) Cash and cash equivalents	39.00	8.92
(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
<b>Total Assets</b>	<b>49.12</b>	<b>19.45</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1. Equity</b>		
(A) Equity Share capital	25.60	25.60
(B) Other Equity	-44.09	-37.23
<b>2. Liabilities</b>		
<b>(I) Non-current liabilities</b>		
(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
<b>(II) Current liabilities</b>		
(A) Financial Liabilities		
(i) Borrowings	40.80	30.81
(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	26.81	0.27
(d) Current Tax Liabilities (Net)	0.00	0.00
<b>Total Equity and Liabilities</b>	<b>49.12</b>	<b>19.45</b>


  
 Blue Pearl Texspin Limited

**BLUE PEARL TEXSPIN LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED ON 31 MARCH 2024**

Amt in lacs

Particulars	Year Ended	
	31-Mar-24	31-Mar-23
<b>A. CASH FLOW FROM OPERATING ACTIVITY</b>		
Profit before Taxation	(6.86)	(0.71)
Adjustment for:		
Depreciation	0.00	0.00
Operating Profit before working capital changes	(6.86)	(0.71)
<u>Changes in working capital :-</u>		
Increase/(Decrease) in trade payables	0.00	0.00
Increase/(Decrease) in other current liabilities	26.54	0.05
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	0.00	0.00
(Increase)/Decrease in trade receivables	0.41	(1.78)
(Increase)/Decrease in inventories	0.00	0.00
(Increase)/Decrease in other Financial Assets	0.00	(2.11)
(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	0.00	0.00
Cash generated from Operations	26.95	(3.84)
Less:- Taxes paid (For previous year)	20.09	(4.55)
Net Cash generated from operations before extraordinary items	0.00	0.00
Extraordinary items	0.00	0.00
Net Cash generated from operating activities	( A ) 20.09	(4.55)
<b>B. CASH FLOW FROM INVESTING ACTIVITY</b>		
Fixed Asset Purchased	0.00	0.00
Net Cash generated from Investing activities	( B ) 0.00	0.00
<b>C. CASH FLOW FROM FINANCING ACTIVITY</b>		
Increase/(Decrease) in Long Term Borrowing	9.99	5.00
Increase/(Decrease) in Share capital	0.00	0.00
Net Cash generated from Financing activities	( C ) 9.99	5.00
Net Increase/(Decrease) in cash and cash equivalents (A+B+C)	30.08	0.45
CASH & CASH EQUIVALENTS, AT THE BEGINNING OF YEAR	8.92	8.47
CASH & CASH EQUIVALENTS, AT THE END OF YEAR	39.00	8.92

*Rishi Kumar*



# 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: 16/05/2024

To,  
Department of Corporate Services,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400 001

Scrip ID: BPTEX  
Scrip Code: 514440

**Subject: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended**

Dear Sir/ Madam,

I, Rishikumar Hanumanprasad Gosai, a Managing Director of Blue Pearl Texspin Limited (CIN: L36104MH1992PLC069447) having registered office situated at Office No. 32, Vyapar Bhavan, 49, P.D. Mello Road, Mumbai -400 009, Maharashtra hereby declare that the Statutory Auditors of the Company M/S. B Choradia & Co., (FRN No 121083W), have issued an Audit Report with unmodified opinion on the Annual Audited Standalone Financial Results of the Company for the year ended on March 31, 2024.

The declaration is given in compliance to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016.

For, Blue Pearl Texspin Limited

*Rishikumar Gosai*

Rishikumar Gosai  
Managing Director  
DIN: 10218840

