

Pearl Global USA Inc.

Balance Sheet

Nature Of Report Entity Period Id Currency Grouping / Scenario	\$ in Actual	
	Standalone	
	PGUS 2070	
	Q4 FY 25 (12 M) (YTD)	Q4 FY 24 (12 M) (YTD)
	USD	USD
	Actual	Actual
Balance Sheet Statement		
ASSETS		
Non-current assets		
Property, Plant & Equipment		
Right Of Use Assets	438,337.05	
Financials Assets Non-Current	2,107,914.75	117,556.62
Other Financial Assets Non-Current		
Total Financials Assets Non-Current	123,261.49	25,654.53
Non Current Tax Asset (Net)	1,081.00	25,654.53
Total Non-Current Assets	2,670,594.29	143,211.15
Current Assets		
Inventories	0.00	197,281.10
Financials Assets Current		
Trade Receivables	1,012,370.70	2,201,891.29
Cash And Cash Equivalents	9,669.34	29,210.16
Other Financial Assets Current	0.00	0.00
Total Financials Assets Current	1,022,040.04	2,231,101.45
Other Current Assets	39,161.12	39,944.34
Total Current Assets	1,061,201.16	2,468,326.89
Total Assets	3,731,795.45	2,611,538.04
EQUITY AND LIABILITIES		
Equity		
Share Capital	1,001,000.00	301,000.00
Other Equity	-78,539.09	-33,227.93
Total Equity	922,460.91	267,772.07
Liabilities		
Non-Current Liabilities		
Financial Liabilities Non-Current		
Lease Liabilities Non-Current	1,922,131.32	0.00
Others Financial Liabilities Non-Current	0.00	303,000.00
Total Financial Liabilities Non-Current	1,922,131.32	303,000.00
Total Non-Current Liabilities	1,922,131.32	303,000.00
Current Liabilities		
Financial Liabilities Current		
Lease Liabilities - Current	247,313.49	110,423.72
Trade Payables		
Total Outstanding Dues Of Creditors Other Than Micro And Small Enterprises	639,856.73	1,370,532.91
Others Financial Liabilities Current		258,094.34
Total Financial Liabilities Current	887,170.22	1,739,050.97
Other Current Liabilities		287,412.00
Current Tax Liabilities (Net)	33.00	14,303.00
Total Current Liabilities	887,203.22	2,040,765.97
Total Equity and Liabilities	3,731,795.45	2,611,538.04
BS Check	0.00	0.00



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Profit & Loss

	\$ in Actual	
Nature Of Report	Standalone	
Entity	PGUS_2070	
Period Id	Q4 FY 25 (12 M) (YTD)	Q4 FY 24 (12 M) (YTD)
Currency	USD	USD
Grouping / Scenario	Actual	Actual
STATEMENT OF PROFIT AND LOSS		
Income		
Revenue From Operations	10,586,875.17	6,845,398.96
Other Income	3,105,738.62	2,493,606.88
Total Income	13,692,613.79	9,339,005.84
EXPENSES		
Cost of Materials Consumed KPI	0.00	315,838.70
Purchases Of Stock In Trade	9,942,685.25	6,275,501.36
Changes in inventories of finished goods, work in progress and stock in trade NTB		-197,281.10
Employee Benefits Expense	1,777,662.44	1,576,035.51
Finance Cost	275,903.68	121,240.39
Depreciation And Amortization Expense	303,016.73	240,640.77
Other Expenses	1,440,449.85	1,030,538.86
Total expenses	13,739,717.95	9,362,514.49
Profit/(loss) before exceptional items and tax	-47,104.16	-23,508.65
Profit/(loss) before tax	-47,104.16	-23,508.65
Tax Expense		
Current Tax	33.00	14,303.00
Adjustment Of Tax Relating To Earlier Periods	-1,826.00	
Tax Expense	-1,793.00	14,303.00
Profit/(loss) for the period	-45,311.16	-37,811.65
OCI		
Items that will be reclassified to of profit or loss		
Changes in fair value of financial assets designated at fair value OCI Movement will be reclassified KPI	0.00	0.00
Exchange differences in translating the financial statements of a foreign operation Movement KPI	0.00	0.00
Items that will not be reclassified to profit or loss		
Changes in fair value of financial assets designated at fair value OCI Movement will not be reclassified KPI	0.00	0.00
Re-measurement gains/ (losses) on defined benefit plans KPI	0.00	0.00
Gain on Bargain Purchase	0.00	0.00
Total Other comprehensive income for the year, net of tax KPI	0.00	0.00
Total Comprehensive income for the period KPI	-45,311.16	-37,811.65
Equity Shareholders of the parent	-45,311.16	-37,811.65



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