

Balance Sheet

Grouping	Standalone Pearl GT - Mirror Q4 FY 24 (12 M) (YTD)	
	USD	INR
	Actual	Actual
Balance Sheet Statement		
ASSETS		
Non-current assets		
Property, Plant& Equipment	1,587,898	132,383,045
Capital Work in Progress	188,750	15,736,110
Right Of Use Assets	952,140	79,379,927
Non Current Tax Asset (Net)	9,402	783,833
Total Non-Current Assets	2,738,190	228,282,914
Current Assets		
Inventories	368,983	30,762,147
Financials Assets Current		
Trade Receivables	130,213	10,855,841
Cash And Cash Equivalents	157,432	13,125,130
Total Financials Assets Current	287,645	23,980,971
Other Current Assets	107,956	9,000,253
Total Current Assets	764,584	63,743,371
Total Assets	3,502,774	292,026,285
EQUITY AND LIABILITIES		
Equity		
Share Capital	10,000	824,300
Other Equity	-1,201,618	-100,169,481
Total Equity	-1,191,618	-99,345,181
Liabilities		
Non-Current Liabilities		
Financial Liabilities Non-Current		
Borrowings Non-Current	2,555,824	213,079,024
Lease Liabilities Non-Current	939,489	78,325,205
Total Financial Liabilities Non-Current	3,495,313	291,404,228
Total Non-Current Liabilities	3,495,313	291,404,228
Current Liabilities		
Financial Liabilities Current		
Borrowings Current	40,000	3,334,800
Lease Liabilities - Current	53,281	4,442,058

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Trade Payables		
Total Outstanding Dues Of Creditors	1,025,777	85,519,026
Other Than Micro And Small Enterprises		
Total Financial Liabilities Current	1,119,058	93,295,884
Other Current Liabilities	1,256	104,744
Provisions Current	78,765	6,566,611
Total Current Liabilities	1,199,079	99,967,238
Total Equity and Liabilities	3,502,774	292,026,285
BS Check	-	(0)

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Profit & Loss

Grouping	Standalone Pearl GT - Mirror Q4 FY 24 (12 M) (YTD)	
	USD	INR
	Actual	Actual
STATEMENT OF PROFIT AND LOSS		
Income		
Revenue From Operations	1,704,100	141,082,472
Other Income	21,807	1,805,398
Total Income	1,725,907	142,887,870
EXPENSES		
Cost of Materials Consumed KPI	1,025,373	84,890,638
Changes in inventories of finished goods, work in progress and stock in trade NTB	-216,161	-17,895,994
Employee Benefits Expense	1,928,303	159,644,178
Finance Cost	116,775	9,667,776
Depreciation And Amortization Expense	151,054	12,505,739
Other Expenses	377,710	31,270,608
Total expenses	3,383,053	280,082,945
Profit/(loss) before exceptional items and tax	-1,657,145	-137,195,075
Profit/(loss) before tax	-1,657,145	-137,195,075
Profit/(loss) for the period	-1,657,145	-137,195,075
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	0
Exchange differences in translating the financial statements of a foreign operation Movement KPI	0	-439,914
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	0
Re-measurement gains/ (losses) on defined benefit plans KPI	0	0
Gain on Bargain Purchase	0	0
Total Other comprehensive income for the year, net of tax KPI	0	-439,914
Total Comprehensive income for the period KPI	-1,657,145	-137,634,990
Equity Shareholders of the parent	-1,657,145	-137,195,075

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BS Schedule

Grouping	Standalone Pearl GT - Mirror Q4 FY 24 (12 M) (YTD)	
	USD	INR
	Actual	Actual
Balance Sheet Statement		
ASSETS		
Non-current assets		
Property, Plant& Equipment		
Property, Plant& Equipment - Gross Block		
Bulidings - Gross Block	654,398	54,557,162
Leasehold Improvements- Gross Block	79,365	6,616,681
Plant And Equipment - Gross Block	762,475	63,567,542
Furniture & Fixtures - Gross Block	230,361	19,205,183
Vehicles - Gross Block	30,587	2,550,042
Total Property, Plant& Equipment - Gross Block	1,757,186	146,496,609
Property, Plant& Equipment - Acc Depr		
Bulidings - Acc Depr	-48,472	-4,041,106
Leasehold Improvements - Acc Depr	-9,820	-818,654
Plant And Equipment - Acc Depr	-81,584	-6,801,660
Furniture & Fixtures - Acc Depr	-27,743	-2,312,908
Vehicles - Acc Depr	-1,670	-139,236
Total Property, Plant& Equipment - Acc Depr	-169,288	-14,113,565
Total Property, Plant& Equipment	1,587,898	132,383,045
Right Of Use Assets		
Right Of Use Assets- Gross Block		
Bulidings ROU - Gross Block	1,013,116	84,463,476
Total Right Of Use Assets - Gross Block	1,013,116	84,463,476
Right Of Use Assets - Acc Depr		
Bulidings ROU - Acc Depr	-60,976	-5,083,549
Total Right Of Use Assets - Acc Depr	-60,976	-5,083,549
Total Right Of Use Assets	952,140	79,379,927
Capital Work In Progress		
CWIP - Building	91,422	7,621,850
CWIP - Plant & Machinery	97,328	8,114,260
Total Capital Work In Progress	188,750	15,736,110
Non Current Tax Asset (Net)		
Advance Income Tax	9,402	783,833

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4/9

Total Non Current Tax Asset (Net) **9,402** **783,833**

Current Assets

Inventories

Raw Materials **152,822** **12,740,779**

Work In Progress **123,713** **10,313,914**

Finished Goods **92,449** **7,707,454**

Total Inventories **368,983** **30,762,147**

Financials Assets Current

Trade Receivables

Trade Receivables, Considered Good - **130,213** **10,855,841**

Total Trade Receivables **130,213** **10,855,841**

Cash And Cash Equivalents

Cash On Hand **157,432** **13,125,130**

Total Cash And Cash Equivalents **157,432** **13,125,130**

Total Financials Assets Current **287,645** **23,980,971**

Other Current Assets

Balance With Government Authorities - Current **64,892** **5,410,046**

Prepaid Expenses - Current **18,687** **1,557,904**

Advances To Suppliers - Current **24,377** **2,032,303**

Total Other Current Assets **107,956** **9,000,253**

Total Assets **3,502,774** **292,026,285**

EQUITY AND LIABILITIES

Equity

Share Capital

Equity Share Capital **10,000** **824,300**

Total Share Capital **10,000** **824,300**

Other Equity

Securities Premium **990,000** **82,024,470**

Retained earnings

Retained Earnings Others **-534,472** **-44,558,961**

Total Retained Earnings **-534,472** **-44,558,961**

Profit or loss After MI **-1,657,145** **-137,195,075**

FCTR

Foreign Currency Translation Reserve **-439,914**

Total FCTR **-439,914**

Total Other Equity **-1,201,618** **-100,169,481**

Total Equity **-1,191,618** **-99,345,181**

Liabilities

Non-Current Liabilities

Financial Liabilities Non-Current

Borrowings Non-Current

Borrowings From Banks (Secured) Non- **160,000** **13,339,200**

Current

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Current	Term Loan Secured From Bank Non-	160,000	13,339,200
Non-Current	Borrowings From Others, Unsecured	2,395,824	199,739,824
	Total Borrowings Non-Current	2,555,824	213,079,024
	Total Lease Liabilities Non-Current	939,489	78,325,205
	Total Financial Liabilities Non-Current	3,495,313	291,404,228
	Total Non-Current Liabilities	3,495,313	291,404,228
	Current Liabilities		
	Financial Liabilities Current		
	Borrowings Current		
	Working Capital Loan From Banks		
	Rupee Loan - STB	40,000	3,334,800
(Secured)	Total Working Capital Loan From Banks	40,000	3,334,800
	Total Borrowings Current	40,000	3,334,800
	Total Lease Liabilities - Current	53,281	4,442,058
	Trade Payables		
	Total Outstanding Dues Of Creditors	1,025,777	85,519,026
Other Than Micro And Small Enterprises	Total Trade Payables	1,025,777	85,519,026
	Total Financial Liabilities Current	1,119,058	93,295,884
	Other Current Liabilities		
	Advance From Customers - Current	1,256	104,744
	Total Other Current Liabilities	1,256	104,744
	Provisions Current		
	Provision For Compensated Absences -	78,765	6,566,611
	Total Provisions Current	78,765	6,566,611
	Total Current Liabilities	1,199,079	99,967,238
	Total Equity and Liabilities	3,502,774	292,026,285
BS Check		0	0

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P&L Schedule

Grouping	Standalone Pearl GT - Mirror Q4 FY 24 (12 M) (YTD)	
	USD	INR
	Actual	Actual
STATEMENT OF PROFIT AND LOSS		
Income		
Revenue From Operations		
Sale Of Product	1,704,100	141,082,472
Total Revenue From Operations	1,704,100	141,082,472
Other Income		
Other Non Operating Income		
Miscellaneous Income	21,807	1,805,398
Total Other Non Operating Income	21,807	1,805,398
Total Other Income	21,807	1,805,398
Total Income	1,725,907	142,887,870
EXPENSES		
Cost Of Materials Consumed	809,212	66,994,644
Employee Benefits Expense		
Salaries, Wages & Bonus	1,928,303	159,644,178
Total Employee Benefits Expense	1,928,303	159,644,178
Finance Cost		
Interest Expense		
On Term Loans,Cash Credit & Working Capital	42,180	3,492,106
Lease Liabilities	74,594	6,175,670
Total Interest Expense	116,775	9,667,776
Total Finance Cost	116,775	9,667,776
Depreciation And Amortization Expense		
Depreciation		
Depreciation Property Plant & Equipment	90,078	7,457,556
Depreciation Furniture & Fixtures	12,677	1,049,527
Depreciation Leasehold Improvements	4,852	401,694
Depreciation Vehicle	1,670	138,268
Depreciation P&M	45,874	3,797,922
Depreciation Building	25,005	2,070,146
Depreciation Of ROU Assets	60,976	5,048,183
Total Depreciation	151,054	12,505,739
Total Depreciation And Amortization Expense	151,054	12,505,739

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Other Expenses

Manufacturing Expense	699	57,835
Consumption Of Stores & Spare Parts	5,736	474,845
Power & Fuel	7,129	590,215
Rent	-8,102	-670,777
Rates & Taxes	10,194	843,985
Travelling & Conveyance	47,576	3,938,814
Freight & Clearing Charges	3,316	274,503
Repair & Maintenance	55,735	4,614,263
Repairs And Maintenance - Other	55,735	4,614,263
Legal & Professional Expenses	107,674	8,914,296
Insurance Expenses	9,164	758,652
Miscellaneous Expenses	138,591	11,473,977
Total Other Expenses	377,710	31,270,608
Total expenses	3,383,053	280,082,945
Profit/(loss) before exceptional items and tax	-1,657,145	-137,195,075
Profit/(loss) before tax	-1,657,145	-137,195,075
Profit/(loss) for the period	-1,657,145	-137,195,075
Total Comprehensive Income for the period	-1,657,145	-137,195,075
Total Comprehensive income for the period KPI	-1,657,145	-137,634,990

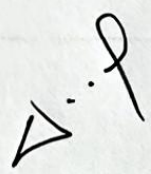
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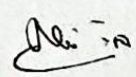
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SOCIE			
Grouping	Standalone		
	Pearl GT - Mirror		
	Q4 FY 24 (12 M) (YTD)		
	USD	INR	
	Actual	Actual	
SOCIE			
Equity			
Share Capital			
Equity Share Capital	10,000	824,300	
Total Share Capital	10,000	824,300	
Other Equity			
Securities Premium	990,000	82,024,470	
Retained earnings			
Retained Earnings Others	(534,472)	(44,558,961)	
Total Retained Earnings	(534,472)	(44,558,961)	
Profit or loss After MI	(1,657,145)	(137,195,075)	
FCTR			
Foreign Currency Translation Reserve		(439,914)	
Total FCTR		(439,914)	
Total Other Equity	(1,201,618)	(100,169,481)	
Total Equity	(1,191,618)	(99,345,181)	





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