

Pearl GT Holdco Ltd - Mirror
2025 Q4 YTD

Entity: Pearl GT - Mirror Book: 10603,PGIL_INDAS Taxonomy,Standalone,USD,Actual

BS Schedule

		\$ in Actual	
Nature Of Report		Standalone	
Entity		Pearl GT - Mirror	
Period Id		Q4 FY 25 (12 M) (YTD)	Q4 FY 24 (12 M) (YTD)
Currency		USD	USD
Grouping / Scenario		Actual	Actual
Raw Materials		996,300.35	152,822.11
Work In Progress		622,791.92	123,712.53
Finished Goods		463,027.50	92,448.77
Total Inventories		2,082,119.77	368,983.41
Financials Assets Current			
Trade Receivables			
Trade Receivables, Considered Good - Unsecured		343,326.42	130,212.80
Total Trade Receivables		343,326.42	130,212.80
Cash And Cash Equivalents			
Cash On Hand		239,682.84	157,432.29
Total Cash And Cash Equivalents		239,682.84	157,432.29
Total Financials Assets Current		583,009.26	287,645.09
Other Current Assets			
Balance With Government Authorities - Current		130,610.50	64,892.00
Prepaid Expenses - Current		27,251.20	18,686.62
Advances To Suppliers - Current		68,281.31	24,376.91
Total Other Current Assets		226,143.01	107,955.53
Total Assets		6,485,588.84	3,502,774.20
EQUITY AND LIABILITIES			
Equity			
Share Capital			
Equity Share Capital		22,500.00	10,000.00
Total Share Capital		22,500.00	10,000.00
Other Equity			
Securities Premium		990,000.00	990,000.00
Retained earnings			
Retained Earnings Others		-2,191,617.59	-534,472.37
Total Retained Earnings		-2,191,617.59	-534,472.37
Profit or loss After MI		-5,209,693.05	-1,657,145.49
Total Other Equity		-6,411,310.64	-1,201,617.86
Total Equity		-6,388,810.64	-1,191,617.86
Liabilities			
Non-Current Liabilities			
Financial Liabilities Non-Current			
Borrowings Non-Current			
Borrowings From Banks (Secured) Non-Current		123,322.07	160,000.00
Term Loan Secured From Bank Non-Current		123,322.07	160,000.00
Borrowings From Others, Unsecured Non-Current		6,855,235.98	2,395,823.72

Lic. David A. Ochoa Galvez
Contador Público y Auditor
Colegiado No. 4290

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Total Borrowings Non-Current		6,978,558.05	2,555,823.72
Total Lease Liabilities Non-Current		1,478,463.55	939,489.08
Total Financial Liabilities Non-Current		8,457,021.60	3,495,312.80
Total Non-Current Liabilities		8,457,021.60	3,495,312.80
Current Liabilities			
Financial Liabilities Current			
Borrowings Current			
Current Maturities Of Long-Term Borrowings			
Term Loan Secured From Bank - Current		296,211.77	40,000.00
Total Current Maturities Of Long-Term Borrowings		296,211.77	40,000.00
Working Capital Loan From Banks (Secured)			
Rupee Loan - STB		0.00	0.00
Total Working Capital Loan From Banks (Secured)		0.00	0.00
Total Borrowings Current		296,211.77	40,000.00
Total Lease Liabilities - Current		67,642.87	53,281.25
Trade Payables			
Total Outstanding Dues Of Creditors Other Than Micro Anc		3,702,015.58	1,025,776.97
Total Trade Payables		3,702,015.58	1,025,776.97
Total Financial Liabilities Current		4,065,870.22	1,119,058.22
Other Current Liabilities			
Advance From Customers - Current		0.00	1,256.37
Total Other Current Liabilities		0.00	1,256.37
Provisions Current			
Provision For Compensated Absences - Current		351,507.66	78,764.67
Total Provisions Current		351,507.66	78,764.67
Total Current Liabilities		4,417,377.88	1,199,079.26
Total Equity and Liabilities		-6,485,588.84	3,502,774.20
BS Check		0.00	0.00

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P&L Schedule

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Currency		USD	USD
Grouping / Scenario		Actual	Actual

STATEMENT OF PROFIT AND LOSS

Income

Revenue From Operations

Sale Of Product

5,746,708.62

1,704,100.40

Total Revenue From Operations

5,746,708.62

1,704,100.40

Other Income

Other Non Operating Income

Miscellaneous Income

152,852.96

21,806.96

Total Other Non Operating Income

152,852.96

21,806.96

Total Other Income

152,852.96

21,806.96

Total Income

5,899,561.58

1,725,907.36

EXPENSES

Cost Of Materials Consumed

3,833,074.55

809,211.79

Employee Benefits Expense

Salaries, Wages & Bonus

5,202,277.37

1,928,302.67

Total Employee Benefits Expense

5,202,277.37

1,928,302.67

Finance Cost

Interest Expense

On Term Loans, Cash Credit & Working Capital Facilities

155,915.64

42,180.29

Lease Liabilities

109,106.48

74,594.39

Total Interest Expense

265,022.12

116,774.68

Total Finance Cost

265,022.12

116,774.68

Depreciation And Amortization Expense

Depreciation

Depreciation Property Plant & Equipment

169,464.63

90,077.98

Depreciation Furniture & Fixtures

25,996.78

12,676.98

Depreciation Leasehold Improvements

10,445.36

4,851.96

Depreciation Vehicle

3,796.18

1,670.10

Depreciation P&M

97,751.30

45,874.16

Depreciation Building

31,475.01

25,004.78

Depreciation Exp Of ROU Assets

98,078.32

Dep Exp ROU-Leasehold Land

16,691.33

Dep Exp ROU-Factory Building

81,386.99

Depreciation Of ROU Assets

60,975.76

Total Depreciation

267,542.95

151,053.74

Total Depreciation And Amortization Expense

267,542.95

151,053.74

Other Expenses

Manufacturing Expense

516,645.24

698.58

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Grouping / Scenario		Actual	Actual
Consumption Of Stores & Spare Parts		67,191.22	5,735.54
Power & Fuel		45,934.41	7,129.06
Rent		15,703.76	-8,102.15
Rates & Taxes		23,227.85	10,194.29
Travelling & Conveyance		75,795.04	47,575.96
Freight & Clearing Charges		402,295.01	3,315.66
Repair & Maintenance		91,204.36	55,734.54
Repairs And Maintenance - Other		91,204.36	55,734.54
Legal & Professional Expenses		71,061.04	107,673.58
Insurance Expenses		56,896.86	9,163.57
Miscellaneous Expenses		175,382.85	138,591.34
Total Other Expenses		1,541,337.64	377,709.97
Total expenses		11,109,254.63	3,383,052.85
Profit/(loss) before exceptional items and tax		-5,209,693.05	-1,657,145.49
Profit/(loss) before tax		-5,209,693.05	-1,657,145.49
Profit/(loss) for the period		-5,209,693.05	-1,657,145.49
Total Comprehensive Income for the period		-5,209,693.05	-1,657,145.49
Total Comprehensive income for the period KPI		-5,209,693.05	-1,657,145.49

Signature

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Grouping / Scenario	Actual	Actual	

SOCIE

Equity

Share Capital

Equity Share Capital

22,500.00

10,000.00

Total Share Capital

22,500.00

10,000.00

Other Equity

Securities Premium

990,000.00

990,000.00

Retained earnings

Retained Earnings Others

-2,191,617.59

-534,472.37

Total Retained Earnings

-2,191,617.59

-534,472.37

Profit or loss After MI

-5,209,693.04

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Total Equity

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