

Pearl GT Holdco Ltd - Mirror
2025 Q4 YTD

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

BS Schedule

Nature Of Report Entity Period Id Currency Grouping / Scenario	\$ in Actual	
	Standalone	
	Pearl GT - Mirror	
	Q4 FY 25 (12 M) (YTD)	Q4 FY 24 (12 M) (YTD)
	USD Actual	USD 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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		\$ in Actual	
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Period Id		Q4 FY 25 (12 M) (YTD)	Q4 FY 24 (12 M) (YTD)
Currency		USD	USD
Grouping / Scenario		Actual	Actual
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

		\$ in Actual	
Nature Of Report		Standalone	
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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

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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Currency		USD	USD
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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Currency		USD	USD
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

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