

Pearl GT Holdco Ltd
FY26

Balance Sheet

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



		\$ in Actual	
Entity	Pearl GT		
Period Id	FY26	FY25	
Currency	USD	USD	
Balance Sheet Statement			
ASSETS			
Non-current assets			
Property, Plant& Equipment	1,930,976.03	2,120,487.53	
Capital Work in Progress		11,784.06	
Right Of Use Assets	1,318,890.80	1,451,839.47	
Non Current Tax Asset (Net)		10,205.74	
Total Non-Current Assets	3,249,866.83	3,594,316.80	
Current Assets			
Inventories	2,025,448.77	2,082,119.77	
Financials Assets Current			
Trade Receivables	616,970.05	343,326.42	
Cash And Cash Equivalents	307,673.87	239,682.84	
Total Financials Assets Current	924,643.92	583,009.26	
Other Current Assets	509,551.52	226,143.01	
Total Current Assets	3,459,644.21	2,891,272.04	
Total Assets	6,709,511.04	6,485,588.84	
EQUITY AND LIABILITIES			
Equity			
Share Capital	22,500.00	22,500.00	
Other Equity	-10,771,208.82	-6,411,310.63	
Total Equity	-10,748,708.82	-6,388,810.63	
Liabilities			
Non-Current Liabilities			
Financial Liabilities Non-Current			
Borrowings Non-Current	10,810,571.18	6,978,558.05	
Lease Liabilities Non-Current	1,400,720.07	1,478,463.55	
Total Financial Liabilities Non-Current	12,211,291.25	8,457,021.60	
Total Non-Current Liabilities	12,211,291.25	8,457,021.60	
Current Liabilities			
Financial Liabilities Current			
Borrowings Current	108,871.76	296,211.77	
Lease Liabilities - Current	77,743.47	67,642.87	
Trade Payables			
Total Outstanding Dues Of Creditors Other Than Micro And	4,428,532.67	3,702,015.58	
Others Financial Liabilities Current	298,666.75		
Total Financial Liabilities Current	4,913,814.65	4,065,870.22	
Other Current Liabilities	52,198.76	0.00	
Provisions Current	280,915.19	351,507.66	
Total Current Liabilities	5,246,928.60	4,417,377.88	
Total Equity and Liabilities	6,709,511.03	6,485,588.85	
BS Check	0.01	-0.01	

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Profit & Loss

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			\$ in Actual	
Entity	Pearl GT			
Period Id	FY26			FY25
Currency	USD			USD

STATEMENT OF PROFIT AND LOSS

Income

Revenue From Operations	7,661,895.87	5,746,708.62
Other Income	13,513.78	152,852.96

Total Income **7,675,409.65** **5,899,561.58**

EXPENSES

Cost of Materials Consumed KPI	4,843,728.98	4,702,732.66
Changes in inventories of finished goods, work in progress and sto	-390,812.49	-869,658.12
Employee Benefits Expense	5,356,804.70	5,202,277.37
Finance Cost	520,842.70	265,022.12
Depreciation And Amortization Expense	344,072.24	267,542.95
Other Expenses	1,341,203.34	1,541,337.64

Total expenses **12,015,839.47** **11,109,254.62**

Profit/(loss) before exceptional items and tax **-4,340,429.82** **-5,209,693.04**

Exceptional Items 19,468.31

Profit/(loss) before tax **-4,359,898.13** **-5,209,693.04**

Profit/(loss) for the period **-4,359,898.13** **-5,209,693.04**

OCI

Items that will be reclassified to of profit or loss

Changes in fair value of financial assets designated at fair value	0.00	0.00
Exchange differences in translating the financial statements of a	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	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 **-4,359,898.13** **-5,209,693.04**