

Disclosure Statement Pursuant to the Pink Basic Disclosure Guidelines

Perla Group International, Inc.

4737 N. Ocean Drive, Fort Lauderdale, FL 33308

954-903-0685

info@perlagrp.com

SIC Code - 8999

Quarterly Report

For the Period Ending: September 30, 2021
(the "Reporting Period")

As of September 30, 2021, the number of shares outstanding of our Common Stock was:

243,738,745

As of June 30, 2021, the number of shares outstanding of our Common Stock was:

243,738,745

As of December 31, 2020, the number of shares outstanding of our Common Stock was:

243,738,745

Indicate by check mark whether the company is a shell company (as defined in Rule 405 of the Securities Act of 1933 and Rule 12b-2 of the Exchange Act of 1934):

Yes: ☒ No: ☐

Indicate by check mark whether the company's shell status has changed since the previous reporting period:

Yes: ☐ No: ☒

Indicate by check mark whether a Change in Control¹ of the company has occurred over this reporting period:

Yes: ☐ No: ☒

1) Name and address(es) of the issuer and its predecessors (if any)

¹ "Change in Control" shall mean any events resulting in:

(i) Any "person" (as such term is used in Sections 13(d) and 14(d) of the Exchange Act) becoming the "beneficial owner" (as defined in Rule 13d-3 of the Exchange Act), directly or indirectly, of securities of the Company representing fifty percent (50%) or more of the total voting power represented by the Company's then outstanding voting securities;

(ii) The consummation of the sale or disposition by the Company of all or substantially all of the Company's assets;

(iii) A change in the composition of the Board occurring within a two (2)-year period, as a result of which fewer than a majority of the directors are directors immediately prior to such change; or

(iv) The consummation of a merger or consolidation of the Company with any other corporation, other than a merger or consolidation which would result in the voting securities of the Company outstanding immediately prior thereto continuing to represent (either by remaining outstanding or by being converted into voting securities of the surviving entity or its parent) at least fifty percent (50%) of the total voting power represented by the voting securities of the Company or such surviving entity or its parent outstanding immediately after such merger or consolidation.

In answering this item, provide the current name of the issuer any names used by predecessor entities, along with the dates of the name changes.

Perla Group International, Inc.

Elm Technologies, Inc. until December 2010

The state of incorporation or registration of the issuer and of each of its predecessors (if any) during the past five years; Please also include the issuer's current standing in its state of incorporation (e.g. active, default, inactive):

Nevada - Active

Describe any trading suspension orders issued by the SEC concerning the issuer or its predecessors since inception:

None

List any stock split, stock dividend, recapitalization, merger, acquisition, spin-off, or reorganization either currently anticipated or that occurred within the past 12 months:

None

The address(es) of the issuer's principal executive office:

4737 N. Ocean Drive, Fort Lauderdale, FL 33308

The address(es) of the issuer's principal place of business:

Check box if principal executive office and principal place of business are the same address: ☒

Has the issuer or any of its predecessors been in bankruptcy, receivership, or any similar proceeding in the past five years?

Yes: ☐ No: ☒

If this issuer or any of its predecessors have been the subject of such proceedings, please provide additional details in the space below:

2) Security Information

Trading symbol: PERL
Exact title and class of securities outstanding: Common
CUSIP: 714150109
Par or stated value: 0.01

Total shares authorized: 500,000,000 as of date: September 30, 2021
Total shares outstanding: 243,738,745 as of date: September 30, 2021

Number of shares in the Public Float²: 39,747,514 as of date: September 30, 2021
Total number of shareholders of record: 2,482 as of date: September 30, 2021

All additional class(es) of publicly traded securities (if any):

Trading symbol: _____
Exact title and class of securities outstanding: _____
CUSIP: _____
Par or stated value: _____
Total shares authorized: _____ as of date: _____
Total shares outstanding: _____ as of date: _____

Transfer Agent

Name: Signature Stock Transfer, Inc.
Phone: 972-612-4120
Email: jason@signaturestocktransfer.com
Address: 14673 Midway Road - Suite 220, Addison, TX 75001

Is the Transfer Agent registered under the Exchange Act?³ Yes: ☒ No: ☐

3) Issuance History

The goal of this section is to provide disclosure with respect to each event that resulted in any direct changes to the total shares outstanding of any class of the issuer's securities **in the past two completed fiscal years and any subsequent interim period**.

Disclosure under this item shall include, in chronological order, all offerings and issuances of securities, including debt convertible into equity securities, whether private or public, and all shares, or any other securities or options to acquire such securities, issued for services. Using the tabular format below, please describe these events.

A. Changes to the Number of Outstanding Shares

Check this box to indicate there were no changes to the number of outstanding shares within the past two completed fiscal years and any subsequent periods: ☒

Shares Outstanding as of Second Most Recent Fiscal Year End: <u>Opening Balance</u> Date <u>December 31, 2018</u> Common: <u>243,738,745</u> Preferred: <u>100,000,000</u>			*Right-click the rows below and select "Insert" to add rows as needed.						
Date of Transaction	Transaction type (e.g. new issuance, cancellation, shares returned to treasury)	Number of Shares Issued (or cancelled)	Class of Securities	Value of shares issued (\$/per share) at Issuance	Were the shares issued at a discount to market price at the time of	Individual/ Entity Shares were issued to (entities must have individual with voting / investment	Reason for share issuance (e.g. for cash or debt conversion) -OR- Nature of	Restricted or Unrestricted as of this filing.	Exemption or Registration Type.

² "Public Float" shall mean the total number of unrestricted shares not held directly or indirectly by an officer, director, any person who is the beneficial owner of more than 10 percent of the total shares outstanding (a "control person"), or any affiliates thereof, or any immediate family members of officers, directors and control persons.

³ To be included in the Pink Current Information tier, the transfer agent must be registered under the Exchange Act.

					issuance? (Yes/No)	control disclosed).	Services Provided		
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
Shares Outstanding on Date of This Report:									
<div>Ending_____Balance_____</div>									
<div>Ending Balance:</div>									
<div>Date <u>September 30, 2021</u></div>									
<div>Common: <u>243,738,745</u></div>									
<div>Preferred: <u>100,000,000</u></div>									

Example: A company with a fiscal year end of December 31st, in addressing this item for its quarter ended June 30, 2021, would include any events that resulted in changes to any class of its outstanding shares from the period beginning on January 1, 2019 through June 30, 2021 pursuant to the tabular format above.

Use the space below to provide any additional details, including footnotes to the table above:

B. Debt Securities, Including Promissory and Convertible Notes

Use the chart and additional space below to list and describe all outstanding promissory notes, convertible notes, convertible debentures, or any other debt instruments that may be converted into a class of the issuer's equity securities.

Check this box if there are no outstanding promissory, convertible notes or debt arrangements: ☒

Date of Note Issuance	Outstanding Balance (\$)	Principal Amount at Issuance (\$)	Interest Accrued (\$)	Maturity Date	Conversion Terms (e.g. pricing mechanism for determining conversion of instrument to shares)	Name of Noteholder (entities must have individual with voting / investment control disclosed).	Reason for Issuance (e.g. Loan, Services, etc.)
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

Use the space below to provide any additional details, including footnotes to the table above:

4)

Financial Statements

A. The following financial statements were prepared in accordance with:

- ☒ U.S. GAAP
☐ IFRS

B. The financial statements for this reporting period were prepared by (name of individual)⁴:

Name: **Rachel Boulds**
Title: **Accountant**
Relationship to Issuer: **Service Provider**

Provide the financial statements described below for the most recent fiscal year or quarter. For the initial disclosure statement (qualifying for Pink Current Information for the first time) please provide reports for the two previous fiscal years and any subsequent interim periods.

- C. Balance Sheet;
- D. Statement of Income;
- E. Statement of Cash Flows;
- F. Statement of Retained Earnings (Statement of Changes in Stockholders' Equity)
- G. Financial notes; and
- H. Audit letter, if audited

You may either (i) attach/append the financial statements to this disclosure statement or (ii) file the financial statements through OTCIQ as a separate report using the appropriate report name for the applicable period end. ("Annual Report," "Quarterly Report" or "Interim Report").

If you choose to publish the financial statements in a separate report as described above, you must state in the accompanying disclosure statement that such financial statements are incorporated by reference. You may reference the document(s) containing the required financial statements by indicating the document name, period end date, and the date that it was posted to OTCIQ in the field below. Financial Statements must be compiled in one document.

Financial statement information is considered current until the due date for the subsequent report (as set forth in the qualifications section above). To remain qualified for Current Information, a company must post its Annual Report within 90 days from its fiscal year-end date and Quarterly Reports within 45 days of each fiscal quarter-end date.

5) Issuer's Business, Products and Services

The purpose of this section is to provide a clear description of the issuer's current operations. In answering this item, please include the following:

- A. Summarize the issuer's business operations (If the issuer does not have current operations, state "no operations")

Perla Group International is an emerging leader in the international military, police and security solutions sectors. It was established with the vision to become the industry's leading turnkey solutions developer and services provider. Perla Group's success is built on a combination of the trust, backing and support of top industry specialists and a talented team's unwavering commitment to service excellence. With its four

⁴ The financial statements requested pursuant to this item must be prepared in accordance with US GAAP or IFRS by persons with sufficient financial skills.

[illegible]

8) Legal/Disciplinary History

A. Please identify whether any of the persons or entities listed above have, in the past 10 years, been the subject of:

1. A conviction in a criminal proceeding or named as a defendant in a pending criminal proceeding (excluding traffic violations and other minor offenses);

None

2. The entry of an order, judgment, or decree, not subsequently reversed, suspended or vacated, by a court of competent jurisdiction that permanently or temporarily enjoined, barred, suspended or otherwise limited such person's involvement in any type of business, securities, commodities, or banking activities;

None

3. A finding or judgment by a court of competent jurisdiction (in a civil action), the Securities and Exchange Commission, the Commodity Futures Trading Commission, or a state securities regulator of a violation of federal or state securities or commodities law, which finding or judgment has not been reversed, suspended, or vacated; or

None

4. The entry of an order by a self-regulatory organization that permanently or temporarily barred, suspended, or otherwise limited such person's involvement in any type of business or securities activities.

None

B. Describe briefly any material pending legal proceedings, other than ordinary routine litigation incidental to the business, to which the issuer or any of its subsidiaries is a party or of which any of their property is the subject. Include the name of the court or agency in which the proceedings are pending, the date instituted, the principal parties thereto, a description of the factual basis alleged to underlie the proceeding and the relief sought. Include similar information as to any such proceedings known to be contemplated by governmental authorities.

None

9) Third Party Providers

Please provide the name, address, telephone number and email address of each of the following outside providers:

Securities Counsel

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Accountant or Auditor

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Investor Relations

Name: _____
Firm: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

Other Service Providers

Provide the name of any other service provider(s) that **that assisted, advised, prepared or provided information with respect to this disclosure statement**. This includes counsel, broker-dealer(s), advisor(s) or consultant(s) or provided assistance or services to the issuer during the reporting period.

Name: _____
Firm: _____
Nature of Services: _____
Address 1: _____
Address 2: _____
Phone: _____
Email: _____

10) Issuer Certification

Principal Executive Officer:

The issuer shall include certifications by the chief executive officer and chief financial officer of the issuer (or any other persons with different titles but having the same responsibilities) in each Quarterly Report or Annual Report.

The certifications shall follow the format below:

I, Charles D'Alberto certify that:

1. I have reviewed this quarterly disclosure statement of Perla Group International, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

December 16, 2021 [Date]

/s/ Charles D'Alberto [CEO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

Principal Financial Officer:

I, Charles D'Alberto certify that:

1. I have reviewed this quarterly disclosure statement of Perla Group International, Inc.;
2. Based on my knowledge, this disclosure statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this disclosure statement; and
3. Based on my knowledge, the financial statements, and other financial information included or incorporated by reference in this disclosure statement, fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of, and for, the periods presented in this disclosure statement.

December 16, 2021 [Date]

/s/ Charles D'Alberto [CFO's Signature]

(Digital Signatures should appear as "/s/ [OFFICER NAME]")

PERLA GROUP INTERNATIONAL, INC.
BALANCE SHEETS
(Unaudited)

	September 30, 2021	December 31, 2020
<u>ASSETS</u>		
Current Assets:		
Cash	\$ 36,358	\$ -
Total Assets	<u>\$ 36,358</u>	<u>\$ -</u>
<u>LIABILITIES AND STOCKHOLDERS' (EQUITY) DEFICIT</u>		
Current Liabilities:		
Accounts payable	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>
Stockholders' Equity (Deficit):		
Class A Preferred Stock, \$0.001 par value; 100,000,000 shares authorized, 100,000,000 shares issued and outstanding	100,000	100,000
Common stock, \$0.01 par value; 500,000,000 shares authorized, 243,738,745 shares issued and outstanding	2,437,388	2,437,388
Additional paid-in capital	1,048,916	1,048,916
Accumulated deficit	<u>(3,549,946)</u>	<u>(3,586,304)</u>
Total Stockholders' Equity	<u>36,358</u>	<u>-</u>
Total Liabilities and Stockholders' Equity	<u>\$ 36,358</u>	<u>\$ -</u>

The accompanying notes are an integral part of these unaudited financial statements.

PERLA GROUP INTERNATIONAL, INC.
STATEMENTS OF OPERATIONS
(Unaudited)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2021	2020	2021	2020
Revenue	\$ 36,358	\$ -	\$ 36,358	\$ -
Operating Expenses:				
General & administrative expenses	\$ -	\$ -	\$ -	\$ -
Total operating expenses	-	-	-	-
Income from operations	36,358	-	36,358	-
Net income	\$ 36,358	\$ -	\$ 36,358	\$ -
Basic and diluted income (loss) per share	\$ 0.00	\$ -	\$ 0.00	\$ -
Basic and diluted weighted average shares	243,738,745	243,738,745	243,738,745	243,738,745

The accompanying notes are an integral part of these unaudited financial statements.

PERLA GROUP INTERNATIONAL, INC.
STATEMENTS OF CHANGES IN STOCKHOLDERS' DEFICIT
THREE AND NINE MONTHS ENDED SEPTEMBER 30, 2020 AND 2021
(Unaudited)

	Preferred Stock		Common Stock		Additional	Accumulated	Total
	Shares	Amount	Shares	Amount	Paid in Capital	Deficit	
Balance at December 31, 2019	100,000,000	\$ 100,000	243,738,745	\$ 2,437,388	\$ 1,048,916	\$ (3,586,304)	\$ -
Net loss	-	-	-	-	-	-	-
Balance at March 31, 2020	100,000,000	100,000	243,738,745	2,437,388	1,048,916	(3,586,304)	-
Net loss	-	-	-	-	-	-	-
Balance at June 30, 2020	100,000,000	100,000	243,738,745	2,437,388	1,048,916	(3,586,304)	-
Net loss	-	-	-	-	-	-	-
Balance at September 30, 2020	<u>100,000,000</u>	<u>\$ 100,000</u>	<u>243,738,745</u>	<u>\$ 2,437,388</u>	<u>\$ 1,048,916</u>	<u>\$ (3,586,304)</u>	<u>\$ -</u>

	Preferred Stock		Common Stock		Additional	Accumulated	Total
	Shares	Amount	Shares	Amount	Paid in Capital	Deficit	
Balance at December 31, 2020	100,000,000	\$ 100,000	243,738,745	\$ 2,437,388	\$ 1,048,916	\$ (3,586,304)	\$ -
Net loss	-	-	-	-	-	-	-
Balance at March 31, 2021	100,000,000	100,000	243,738,745	2,437,388	1,048,916	(3,586,304)	-
Net loss	-	-	-	-	-	-	-
Balance at June 30, 2021	100,000,000	100,000	243,738,745	\$ 2,437,388	1,048,916	(3,586,304)	-
Net income	-	-	-	-	-	36,358	36,358
Balance at September 30, 2021	<u>100,000,000</u>	<u>\$ 100,000</u>	<u>243,738,745</u>	<u>\$ 2,437,388</u>	<u>\$ 1,048,916</u>	<u>\$ (3,549,946)</u>	<u>\$ 36,358</u>

The accompanying notes are an integral part of these unaudited financial statements.

PERLA GROUP INTERNATIONAL, INC.
STATEMENTS OF CASH FLOWS
(Unaudited)

	For the Nine Months Ended September 30,	
	2021	2021
Cash flows from operating activities:		
Net income	\$ 36,358	\$ -
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in assets and liabilities:	-	-
Net cash provided by operating activities	36,358	-
Cash flows from investing activities:	-	-
Cash flows from financing activities:	-	-
Net increase (decrease) in cash	-	-
Cash, beginning of period	-	-
Cash, end of period	\$ 36,358	\$ -

The accompanying notes are an integral part of these unaudited financial statements.

PERLA GROUP INTERNATIONAL, INC.
Notes to the Financial Statements
September 30, 2021
(Unaudited)

NOTE 1 - ORGANIZATION AND DESCRIPTION OF BUSINESS

Perla Group International Inc. (the "Company") is a Nevada registered company. The Company was incorporated in 2000.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The Company's unaudited financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

We consider all highly liquid securities with original maturities of three months or less when acquired to be cash equivalents. There were no cash equivalents as of September 30, 2021, and December 31, 2020.

Recent Accounting Pronouncements

The Company has implemented all applicable accounting pronouncements that are in effect. These pronouncements did not have any material impact on the financial statements unless otherwise disclosed, and the Company does not believe that there are any other new accounting pronouncements that have been issued that might have a material impact on its financial position or results of operations.

NOTE 3 - GOING CONCERN

The accompanying unaudited financial statements have been prepared on a going concern basis, which contemplates the realization of assets and the satisfaction of liabilities in the normal course of business. The Company has no revenue and has an accumulated a deficit as of September 30, 2021. The Company requires capital for its contemplated operational and marketing activities. The Company's ability to raise additional capital through the future issuances of common stock is unknown. The obtainment of additional financing, the successful development of the Company's contemplated plan of operations, and its transition, ultimately, to the attainment of profitable operations are necessary for the Company to continue operations. These conditions and the ability to successfully resolve these factors raise substantial doubt about the Company's ability to continue as a going concern. The financial statements of the Company do not include any adjustments that may result from the outcome of these uncertainties.

NOTE 4- SUBSEQUENT EVENTS

In accordance with SFAS 165 (ASC 855-10) management has performed an evaluation of subsequent events through the date that the financial statements were issued and has determined that it does not have any material subsequent events to disclose in these unaudited financial statements.