PEARL GREEN CLUBS AND RESORTS LIMITED

CIN-L55101GJ2018PLC100469
Regd. Off: 1301-FARM SECTION, SURVEY NO. 202, PRANTIYA GAM,
GANDHINAGAR, GUJARAT – 382 355
Email: info@pgcrl.com Phone: +91 84880 86694

To,
The Manager Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001.

SCRIP CODE: 543540
ISIN: INE0GTX01019

Subject: Outcome of meeting of the Board of Directors of Pearl Green Clubs and Resorts Limited held on November 07, 2026

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. November 07, 2026, has inter alia, approved the following:

1. Approved the Unaudited Standalone Financial Results of the Company for the half year ended on September 30, 2026 pursuant to Regulation 33 of SEBI LODR, Regulations, 2015 and taken on record "Limited Review Report" issued by M/s Hiral Prajapati & Co LLP, Statutory Auditor of the Company, with an unmodified opinion.

The Meeting of the Board of Directors of the Company commenced at 12:00 P.M. (IST) and concluded at 12:30P.M. (IST).

You are requested to take the above information on records and disseminate the same on your website.

Thanking You,
Yours Faithfully

For and on behalf of
Pearl Green Clubs and Resorts Limited
Jhala Hemantsingh Naharsingh
Digitally signed by Jhala Hemantsingh Naharsingh
Date: 2026.11.07 13:18:06 +05'30'
Hemantsingh Naharsingh Jhala
Managing Director
DIN No: 07776928

Date:07.11.2026
Place: Gujarat

PEARL GREEN CLUBS AND RESORTS LIMITED

Regd. Office : 1301-Farm Section, Survey No. 202, Prantiya Gam, Gandhinagar, Gujarat, India, 382 355

CIN: L55101GJ2018PLC100469, Email: pearlgreencrl@gmail.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30 SEPTEMBER, 2026

Rs. In Lakhs

Sl.No	Particulars	Six months ended			Year ended	
		30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	Income					
	a) Revenue from operations	581.08	529.80	61.47	591.27	841.72
	b) Other income	-	75.40	0.07	75.48	3.37
	Total income	581.08	605.21	61.54	666.75	845.09
2	Expenses					
	a) Purchase of stock in trade	547.86	493.38	60.11	553.49	822.66
	b) Changes in inventories of stock in trade	-	-	-	-	-
	c) Employee benefits expense	2.52	0.33	2.48	2.81	4.53
	d) Finance costs	0.00	0.01	0.03	0.04	0.05
	e) Depreciation and amortisation expense	0.39	0.38	0.39	0.77	1.15
	f) Other expenses	12.43	3.04	2.59	5.63	33.52
	Total expenses	563.20	497.14	65.60	562.74	861.91
3	Profit/(loss) before exceptional item & tax (1-2)	17.88	108.08	(4.06)	104.02	(16.82)
4	Exceptional Items	-	-	-	-	-
5	Profit/(loss) before tax (3-4)	17.88	108.08	(4.06)	104.02	(16.82)
6	Tax expense	4.50	23.43	-	23.43	1.05
7	Net Profit/(Loss) after tax (5-6)	13.38	84.65	(4.06)	80.59	(17.87)
8	Other comprehensive income (OCI)					
	Items that will not be reclassified to profit and loss	-	-	-	-	-
	Income Tax relating to Items that will not be reclassified to profit and loss	-	-	-	-	-
9	Total comprehensive income for the period (7+8)	13.38	84.65	(4.06)	80.59	(17.87)
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	267.71	267.71	267.71	267.71	267.71
9	Other Equity (excluding revaluation reserve)	-	-	-	2,259.50	2,178.92
10	Basic & Diluted (Rs.)	0.50	3.16	(0.15)	3.01	(0.67)

Notes:-

1 The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 7th November, 2026

2 The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard ("AS"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 STANDALONE STATEMENT OF ASSETS & LIABILITIES

Rs. In Lakhs

Particulars	Standalone	
	As at 30.09.2026	As at 31.03.2026
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	267.71	267.71
b) Reserves and surplus	2,272.89	2,259.50
Total Equity	**2,540.60**	**2,527.21**
2 Liabilities		
Non-current liabilities		
a) Other non current liabilities	0.00	0.00
Total non-current liabilities	**0.00**	**0.00**
4 Current liabilities		
a) Short-Term Borrowings	114.00	-
b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	479.93	49.06
c) Other current liabilities	91.93	95.14
d) Short-term provisions	28.05	23.49
Total current liabilities	**713.91**	**167.69**
Total equity and liabilities	**3,254.50**	**2,694.90**
Assets		
1 Non-current assets		
a) Property, plant and equipment		
(i) Tangible assets	1.01	1.40
(ii) Capital work-in-progress	1,184.27	1,064.61
b) Deferred tax assets (Net)	0.27	0.21
c) Non-current investment	23.73	23.73
d) Long-term loans and advances	686.97	686.97
Total non-current assets	**1,896.25**	**1,776.92**
2 Current assets		
a) Trade receivables	783.30	308.80
b) Cash and bank balances	3.49	54.37
c) Short-term loans and advances	553.46	554.66
d) Other current assets	18.00	0.16
Total current assets	**1,358.26**	**917.99**
Total assets	**3,254.50**	**2,694.90**

PEARL GREEN CLUBS AND RESORTS LIMITED AHMEDABAD

Scanned with OKEN Scanner

4 STANDALONE STATEMENT OF CASH FLOWS

Rs. In Lakhs

	For the period ended	
	30.09.2026	31.03.2026
A. Cash flow from operating activities		
Profit/(loss) before tax	17.88	104.02
Adjustments for :		
Depreciation and amortisation expense	0.39	0.77
Creditors balance write back	-	(75.24)
Interest and other income	-	(0.11)
	18.27	**29.44**
Changes in assets and liabilities		
(Increase) / Decrease in trade receivables	(474.50)	0.75
(Increase) / Decrease in loans and advances	1.89	101.55
(Increase) / Decrease in other assets	(17.84)	0.36
Increase / (decrease) in trade payables	430.87	20.97
Increase / (decrease) in other liabilities	(3.21)	73.30
Cash generated from operating activities	**(45.22)**	**226.37**
Taxes paid (net of refunds)	-	(0.01)
Net cash generated from operating activities	**(45.22)**	**226.36**
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(119.66)	(221.92)
Fixed Deposit (Net)	-	35.00
Interest and other income	-	0.11
Net cash generated from/(used in) investing activities	**(119.66)**	**(186.81)**
C. Cash flows from financing activities		
(Repayments)/ proceeds of short term borrowings	114.00	-
Net cash generated from/(used in) financing activities	**114.00**	**-**
Net increase/(decrease) in cash and cash equivalents (A+B+C)	**(50.88)**	**39.55**
Cash and cash equivalents at the beginning of year	54.37	14.82
Cash and cash equivalents at the end of year	**3.49**	**54.37**

5 The Company is currently mainly involved into the business of trading of agriculture and food products. Hence, the Company has a single reportable segment as per the Accounting Standard - 17.

6 The figures for the previous year have been regrouped / rearranged / reclassified wherever necessary.

For and Behalf of Board of
Pearl Green Clubs and Resorts Limited

PEARL GREEN CLUBS AND RESORTS LIMITED ★ AHMEDABAD

Hemantsingh Naharsingh Jhala
Managing Director
DIN 07776928

Date 07-11-2026
Place Ahmedabad

Scanned with OKEN Scanner

Independent Auditor's Limited Review Report on the Unaudited Standalone Financial Results for the Half year ended 30th September 2026 of the Pearl Green Clubs and Resorts Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Director of
Pearl Green Clubs and Resorts Limited,

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of **Pearl Green Clubs and Resorts Limited** ("the Company") for the half year ended on September 30, 2026, attached herewith being submitted by the Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by SEBI circulars applicable to entities listed on the SME Exchange.

2. This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognitions and measurement principal laid down in Accounting standard 25 "Interim financial Reporting", prescribed under section 133 of Companies Act 2013 read with relevant rules issued thereunder and other accounting principal generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 *"Review of Interim Financial Information Performed by the Independent Auditor of the Entity"*, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable accounting Standard and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI circulars applicable to the SME Exchange, including the manner in which it is to be disclosed, or that it contains any material misstatement.

HIRAL PRAJAPATI & CO LLP AHMEDABAD CHARTERED ACCOUNTANTS

FOR, HIRAL PRAJAPATI & CO LLP
CHARTERED ACCOUNTANTS
(FIRM REG. NO. 139094W/W100983)

CA HIRAL J. PRAJAPATI
PARTNER
(M.NO.157524)
UDIN: 26157524UDVJDI7010

PLACE: AHMEDABAD
DATE:07.11.2026