

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

Date: 24/04/2026

To,
Department of Listing Operation
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001,
Maharashtra, India

Scrip Code: 543540

Scrip ID: PGCRL

Sub: Outcome of Board Meeting held on 24th April,2026

Dear Sir/Madam,

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e.24th April,2026 has, inter alia, approved the following:

- 1) Approval of Audited Financial Results (Standalone) for the half year and financial year ended March 31, 2026 along with Independent Audit Report thereon.**

The Audited Standalone Financial Results (Standalone) for the half year and year ended on March 31,2026, reviewed by the Audit Committee and taken on record by the Board of Directors pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. **(Refer Annexure-I).**

Further, the audit reports issued by M/s. Rawka & Associates, Statutory Auditors of the Company on the Audited Financial Results (Standalone) for the half year and financial year ended March 31, 2026 are with an unmodified opinion. **(Refer Annexure-I).**

- 2) Appointment of Ms. Durga Kumar Modi, as an Additional Director (Independent Category) subject to the approval of the members.**

On the recommendation of Nomination and Remuneration Committee, the Board approved appointment of Ms. **Durga Kumar Modi** as Non-Executive Additional Director-Independent Category (till the conclusion of next general meeting from the date of appointment, whichever is earlier) and will be regularized her appointment as Non-Executive Independent Director, not liable to retire by rotation, for a tenure of 5 consecutive years commencing from 24th April, 2026 to 23rd April 2031 subject to approval of the shareholders.

Further, as per the requirement of the Circular No. LIST/COMP/14/2018-19 and SE/CML/2018/24 dated June 20, 2018 issued by the BSE and NSE respectively, we hereby confirm that Ms. **Durga Kumar Modi** is not debarred from holding the office of Director by virtue of any Order passed by the Securities and Exchange Board of India or any other such authority.

Further the details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No.

SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026 is enclosed as **Annexure-II**.

3) Resignation of Ms. Sayli Akshay Shelke from the position of Independent Director of the company.

The Board of Directors, after due consideration, noted and accepted the resignation tendered by **Ms. Sayli Akshay Shelke** from the position of Independent Director of the Company. The Board recorded that her resignation shall be effective from 24th April,2026 as communicated by her.

Resignation Letter along with details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026 is enclosed as **Annexure-III**.

4) Increase the Authorised Share capital of the Company.

The Board has approved the increase in Authorised Share Capital and the consequent amendment to the Memorandum of Association (MOA) of the Company from Rs. 5,00,00,000 (Rupees Five Crore only), divided into 50,00,000 (Fifty Lakh) equity shares of Rs. 10 (Rupees Ten only) each, to Rs. 10,00,00,000 (Rupees Ten Crore only), divided into 1,00,00,000 (One Crore) equity shares of Rs. 10 (Rupees Ten only) each, subject to the consent of the Members of the Company.

The brief details of alteration in Memorandum of Association (“MOA”) as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026 is enclosed as **Annexure-IV**.

5) Approval of the draft Postal Ballot Notice for obtaining members approval.

This above information will also be made available on the website of the Company.

The Meeting of the Board of Directors of the Company **commenced at 3:45 P.M. (IST) and concluded at 5:00 P.M. (IST)**.

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

**Thanking you,
Yours faithfully,
For Pearl Green Clubs and Resorts Limited**

**Mohit Sunil Nagdev
Director
DIN No: 10675431**

**Date:24th April,2026
Place: Gujrat**

PEARL GREEN CLUBS AND RESORTS LIMITED

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

CIN: L55101GJ2018PLC100469, Email: pearlgreenerf@gmail.com

**STANDALONE STATEMENT OF AUDITED FINANCIAL RESULTS
FOR THE SIX MONTHS AND YEAR ENDED 31 MARCH 2026**

Rs. In Lakhs

Sl. No.	Particulars	Six months ended			Year ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income	529.80	61.47	276.93	591.27	841.72
	a) Revenue from operations	75.41	0.07	(2.54)	75.48	3.37
	b) Other income	605.21	61.54	274.39	666.75	845.09
	Total Income				553.49	822.66
2	Expenses	493.38	60.01	270.97		
	a) Purchase of stock in trade	-	-	-	-	-
	b) Changes in inventories of stock in trade	0.33	2.48	2.85	2.81	4.53
	c) Employee benefits expense	0.01	0.03	0.05	0.04	0.05
	d) Finance costs	0.38	0.39	0.52	0.77	1.15
	e) Depreciation and amortisation expense	3.04	2.59	19.92	5.63	33.52
	f) Other expenses	497.14	65.60	294.31	562.74	861.91
	Total expenses	108.08	(4.06)	(19.92)	104.02	(16.82)
3	Profit/(loss) before exceptional item & tax (1-2)	-	-	-	-	-
4	Exceptional items	108.08	(4.06)	(19.92)	104.02	(16.82)
5	Profit/(loss) before tax (3-4)	21.43	-	(0.03)	23.43	1.05
6	Tax expense	84.65	(4.06)	(19.89)	80.59	(17.87)
7	Net Profit/(Loss) after tax (5-6)	-	-	-	-	-
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	-	-	-	80.59	(17.87)
9	Total comprehensive income for the period (7-8)	84.65	(4.06)	(19.89)	267.71	267.71
8	Paid-up Equity Share Capital (Face value of Rs.10/- each)	267.71	267.71	267.71	2,259.50	2,178.92
9	Other Equity (excluding revaluation reserve)				3.01	(0.67)
10	Basic & Diluted (Rs.)	3.16	(0.15)	(0.74)		

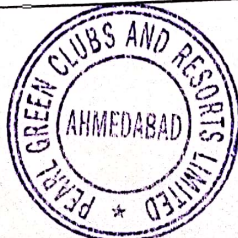
Notes:-

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 24th April, 2026.
- 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 31.03.2026	As at 31.03.2025
EQUITY AND LIABILITIES		
1 Shareholders' funds		
a) Share capital	267.71	267.71
b) Reserves and surplus	2,259.50	2,178.92
Total Equity	2,527.21	2,446.63
2 Liabilities		
Non-current liabilities		
a) Other non current liabilities	0.00	-
Total non-current liabilities	0.00	-
4 Current liabilities		
a) 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	49.06	103.32
b) Other current liabilities	95.14	21.84
c) Short-term provisions	23.49	-
Total current liabilities	167.69	125.16
Total equity and liabilities	2,694.90	2,571.79
Assets		
1 Non-current assets		
a) Property, plant and equipment	1.40	2.17
(i) Tangible assets	1,064.61	842.69
(ii) Capital work-in-progress	0.21	0.13
b) Deferred tax assets (Net)	23.73	23.73
c) Non-current investment	686.97	688.35
d) Long-term loans and advances	1,776.92	1,557.07
Total non-current assets	1,776.92	1,557.07
2 Current assets		
a) Inventories	308.80	309.55
b) Trade receivables	54.37	49.82
c) Cash and bank balances	554.66	654.83
d) Short-term loans and advances	0.16	0.52
e) Other current assets	917.99	1,064.72
Total current assets	917.99	1,064.72
Total assets	2,694.90	2,571.79



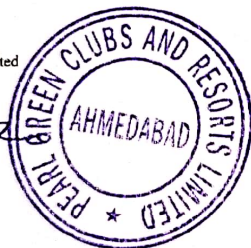
4 STANDALONE STATEMENT OF CASH FLOWS

Rs. In Lakhs

	For the year ended	
	31.03.2026	31.03.2025
A. Cash flow from operating activities		
Profit/(loss) before tax	104.02	(16.82)
Adjustments for :		
Depreciation and amortisation expense	0.77	1.15
(Gain)/ loss on Investments	(75.24)	-
Creditors balance write back	(0.11)	(8.69)
Interest and other income	19.44	(19.04)
Changes in assets and liabilities		
(Increase) / Decrease in inventories	0.75	(0.00)
(Increase) / Decrease in trade receivables	101.55	2,331.57
(Increase) / Decrease in loans and advances	0.16	2.63
(Increase) / Decrease in other assets	20.97	11.39
Increase / (decrease) in trade payables	0.00	(3.14)
Increase / (decrease) in provisions	73.30	(2,385.38)
Increase / (decrease) in other liabilities		
Cash generated from operating activities	226.37	(62.17)
Taxes paid (net of refunds)	(0.01)	(1.08)
Net cash generated from operating activities	226.36	(63.25)
B. Cash Flow from Investing Activities		
Purchase of property, plant and equipment	(221.92)	(268.85)
Fixed Deposit (Net)	15.00	329.01
Investment made	-	5.32
Gain/ (loss) on Investments	-	(5.32)
Interest and other income	0.11	8.69
Net cash generated from/(used in) Investing activities	(186.81)	68.85
C. Cash flows from financing activities		
Interest & Finance Cost	-	-
Net cash generated from/(used in) financing activities	-	-
Net increase/(decrease) in cash and cash equivalents (A+B+C)	39.55	5.60
Cash and cash equivalents at the beginning of year	14.82	9.22
Cash and cash equivalents at the end of year	54.37	14.82

- 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



Hemantsingh Naharsingh Jhala
Managing Director
DIN: 07776928

Date: 24-04-2026
Place: Ahmedabad

Independent Auditors' Report on Standalone Financial Results of Pearl Green Clubs and Resorts pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To the Board of Directors
Pearl Green Clubs and Resorts Limited**

We have audited the accompanying Statement of Standalone Financial Results of **Pearl Green Clubs and Resorts Limited ("the Company")** for the year ended March 31, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b. gives a true and fair view in conformity with applicable Indian accounting standards prescribed under section 133 of the Companies Act 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results under the provisions of the Act and the Rules thereunder and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion on the Standalone Financial Results.



Management's and Board of Director's Responsibilities for the Standalone Financial Results

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related audited Standalone Financial Statements. The Company's Board of Directors are responsible for the preparation and presentation of the Standalone Financial Results that give a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant law issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation, as amended.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticisms throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.



- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The financial statement includes the results for the six months ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the end of September of the current financial year which were subject to limited review by us, as required under the LODR Regulations. Our opinion on the Audit of the Standalone Financial Results for the year ended 31st March, 2026 is not modified in respect of this matter.


Date: 24/04/2026

Place: Indore

UDIN: 26429040XFNCAV1799



For, Rawka & Associates
Chartered Accountants
FRN: 021606C


Venus Rawka
Partner
M. No.: 429040

PEARL GREEN CLUBS AND RESORTS LIMITED

CIN-L55101GJ2018PLC100469

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Date: 24-04-2026

To,
Department of Listing Operation
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai - 400 001,
Maharashtra, India

Scrip Code: 543540

Scrip ID: PGCRL

Subject: Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015 - Declaration in respect of Audit Reports with unmodified opinion for the Half Year and Financial Year ended on 31st March 2026.

Dear Sir/ Ma'am,

Pursuant to SEBI Circular No. CIR/CFD/CMQ/56/2016 dated May 27, 2016, this is hereby declared that the Auditors of the Company M/s Rawka & Associates, Chartered Accountants has issued the Audit Report for Financial Statements as prepared under the Companies Act, 2013 and Financial Results as prepared under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the Half Year and Financial Year ended on 31st March, 2026 with unmodified opinion.

**Thanking you,
Yours faithfully,
For Pearl Green Clubs and Resorts Limited**

**Mohit Sunil Nagdev
Director
DIN No: 10675431**

**Date: 24th April, 2026
Place: Gujrat**

Annexure-II

Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026:

Appointment of Ms. Durga Kumar Modi:

Sr. No	Details of events that need to be provided	Details of Change
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Ms. Durga Kumar Modi is appointed as an Additional Director in the category of Independent Director
2	Date of Appointment and term of appointment	Date of Appointment: 24 th April,2026 Term of Appointment: The appointment shall continue till the ensuing General Meeting of the Company
3	Brief profile (in case of appointment)	Ms. Durga Kumari Modi is a 33-year-old professional originally from Bikaner, Rajasthan, currently based in Ahmedabad, Gujarat. She holds a Master of Commerce (M. Com) degree with specialization in EAFM (Economic Administration and Financial Management) as well as M. Com in Business Management. She is knowledgeable in computer education, including AI fundamentals, and has completed certifications such as RKCL and RSCIT.
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-III

Details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 and SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January,2026:

Resignation of Ms. Sayli Akshay Shelke

Sr. No	Details of events that need to be provided	Details of Change
1	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation of Ms. Sayli Akshay Shelke from the position of Director in the category of Independent Director
2	Date of Cessation	23 rd April,2026
3	Brief profile (in case of appointment)	NA
4	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable
5	Resignation letter	Attached

Annexure-IV

Summary of amendments in the MOA of the Company

The Board of Directors of the Company approved an increase in authorized share capital and subsequential alteration in Clause V of MOA of the Company vide their Board meeting held on 24th April,2026 subject to approval of Members.

**AMENDMENT TO MEMORANDUM OF ASSOCIATION PERTAINING TO INCREASE IN
AUTHORISED SHARE CAPITAL.**

Sr. No.	Existing Clause V i.e. Capital Clause	Proposed Clause V i.e. Capital Clause
01	The Authorized Share Capital of the Company is Rs. 5,00,00,000 (Rupees Five Crore only), divided into 50,00,000 (Fifty Lakh) equity shares of Rs. 10 (Rupees Ten only) each.	The share Capital of the Company is Rs. 10,00,00,000 (Ten crore) divided into 1,00,00,000 (One Crore) Equity Shares of 10 Rupees each.

Date: 23-04-2026

To,
The Board of Directors,
Pearl Green Clubs and Resorts Limited,
1301 Farm Section, Survey No 202, Prantiya gam,
NH 48, Basan, Gandhinagar, Gujarat, India, 382355

Subject: Resignation from the Position of Director

I, Sayli Akshay Shelke hereby tender my resignation from the position of Director of Pearl Green Clubs and Resorts Limited with effect from 23.04.2026 due to preoccupation and personal commitments.

Owing to these circumstances, I am unable to continue to devote the time and attention required to fulfil the responsibilities of the said positions.

I regret any inconvenience caused and request the Board to kindly take this resignation on record.

Thank you for your understanding.

Yours sincerely,



Sayli Akshay Shelke
Director
DIN-11160115