

Date: August 12, 2024

To, Listing Department National Stock Exchange of India Ltd. Exchange Plaza, 5th Floor, Plot No. C/1, G Block, Bandra- Kurla Complex Mumbai 400051 SYMBOL: SOUTHWEST	To, Listing Department Bombay Stock Exchange Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400001 Script Code: 543986
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Subject: Outcome of Board Meeting held on August 12, 2024

Dear Sir/Madam,

Pursuant to regulation 30 and in due compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we wish to inform you that the Board of Directors of the company in their Meeting held on today i.e. August 12, 2024 through audio visual means (Google meet) has inter alia considered and approved the following items: -

1. Unaudited Financial Result (Standalone & Consolidated) along with Limited Review Report thereon for the quarter ended on June 30, 2024.

The results were reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors of the Company in their meeting held on August 12, 2024.

2. Appointment of Mr. Rajendra Prasad Ritolia (DIN: 00119488) as Non-Executive (Professional) Director of the company for a period of 3 years with effect from August 12, 2024 on the recommendation of Nomination and Remuneration Committee and subject to approval of Members in ensuing Annual General Meeting of the company.
3. Re-appointment of M/s Doogar & Associates, Chartered Accountants (Firm registration No. 000561N) as the Statutory Auditor of the company for a period of 5 years on the recommendation of Audit Committee and subject to approval of Members in ensuing Annual General Meeting of the company.
4. Alteration/addition of object in the object clause of the MOA of the Company, pursuant to the provisions of Section 13 of the Companies Act, 2013 and other applicable provisions thereof, subject to approval of the Shareholders in the ensuing Annual General Meeting of the Company.

South West Pinnacle

ISO 9001: 2015 Certified Company

South West Pinnacle Exploration Ltd
(Formerly known as South West Pinnacle Exploration Pvt Ltd)
CIN NO.: L13203HR2006PLC049480
Regd & Corp Office:
Ground Floor, Plot No.15,
Sector-44, Gurgaon 122003, Haryana, India.
T: +91 124 4235400, 4235401
F: +91 124 4235402
E: info@southwestpinnacle.com
W: www.southwestpinnacle.com

5. The Draft Notice, Day, Date, Time for conducting 18th Annual General Meeting through Video Conference ("VC") and Other Audio Visual Means ("OAVM") in accordance with the relevant circulars issued by the Ministry of Corporate Affairs and Securities and Exchange Board of India for the FY 2023-24 were duly considered and fixed.
6. The date regarding closure of Register of Member and share Transfer book for the purpose of AGM, Record Date for the purpose of determining the shareholders eligible for Final dividend, if any, declared by the shareholders of the Company at the ensuing Annual General Meeting & Cut-off Date for the purpose of E-voting was duly considered and fixed.
7. The Board's Report along with its relevant annexures, Corporate Governance Report and Management Discussion and Analysis Report for financial year 31st March 2024 were duly considered and approved.
8. Appointment of M/s National Securities Depository Limited (NSDL) for providing remote e-voting facilities and conducting the 18th Annual General Meeting of the Company through Video Conference ("VC") and Other Audio Visual Means ("OAVM").
9. Appointment of Mr. Krishna Kumar Singh, Practicing Company secretary (Proprietor of M/s KKS & Associates) as the Scrutinizer for the remote e-voting to be conducted for the 18th ensuing Annual General Meeting.

The board also placed on record their deep sorrow and condolence on the sad demise of Mr. Roger James Lord (DIN:00952295) Non-Executive Director of the Company who passed away on August 10, 2024 in Australia.

The Unaudited Financial Result (Standalone and Consolidated) along with Limited Review Report are available on the Company's website at www.southwestpinnacle.com

Further, the details as required under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09 2015, are attached as **Annexure-I**.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 04:50 P.M.

You are requested to take the same on your record and acknowledge the same .

Thanking You

For SOUTH WEST PINNACLE EXPLORATION LIMITED

Digitally signed
by VAISHALI
Date: 2024.08.12
16:54:23 +05'30'

Vaishali
Company Secretary & Compliance Officer

Enclosure: a/a

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Annexure-I

1. Brief Profile of Mr. Rajendra Prasad Ritolia pursuant to the details as required under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09 2015

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2.	Date of appointment	August 12, 2024
3.	Brief Profile	Mr. Rajendra Prasad Ritolia is the Independent Director of the Company. He has done his Post graduation in Mining from Leoben, Austria (under UNO scholarship) and post-graduate diploma in Management from AIMA. He has held the position of Former Chairman-cum-Managing Director of Central Coalfields Ltd, Ranchi, India and advisor(Coal) to Managing Director, Tata Steel Ltd and also recipient of several awards like Dewan Bahadur DD Thacker Gold Medal Award for outstanding contribution to Coal Mining Industry by MGMI Indira Gandhi Memorial National Award 2007 for Best PS Chief Executive, Award of Excellence by Indian Mine Managers' Association & Lifetime Achievement Award by National Institute of Personnel Management. His vast experience in field of mining shall benefit the company to achieve its objectives in future.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA

2. Brief Profile of M/s Doogar & Associates, Chartered Accountants pursuant to the details as required under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09 2015

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment (Re-appointment of M/s Doogar & Associates, Chartered Accountants (Firm registration No. 000561N), as Statutory

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		Auditors of the Company for a second term of five consecutive years from the conclusion of the 18th Annual General Meeting (“AGM”) till the conclusion of the 23 rd AGM of the company)
2.	Date of appointment	August 12, 2024
3.	Brief Profile	Attached as Annexure-II
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA

3. Alteration/addition of object in the object clause of memorandum of association of the company

Sr. No.	Reason for Change
1.	<p>The Company is presently engaged into the business of providing end to end drilling, exploration and other allied services. The company is also witnessing various new opportunities of entering into some new businesses by way of acquisition or otherwise for inorganic growth. Accordingly, the existing objects clause III(A) of the Memorandum of Association of the Company needs to be suitably altered/amended by inserting additional clause 7 as follows:-</p> <p><i>(7) To acquire , purchase and / or take -over any company /entity or acquire all or any part of business property , assets and liabilities of any person , firm , institution ,company or corporation by way of outright purchase or transfer of licence or shares or rights through some judicial process under Insolvency & Bankruptcy Code ,2016 or through any other legislation / means for carrying on or proposing to carry on business directly or through JV or partnership/ LLP to manufacture and / or to provide service and to deal as manufacture, service provider , commission agent , collaborator business partner or consultant and/ or engage in the management, rehabilitation, restructuring, reorganisation or liquidation of such acquired entity in any manner , of any type of industry/ business and to carry out sale/ purchase/ manufacture of goods and merchandise and impart services in that business on retail or wholesale basis or in any other manner in India and outside India and to sell or divest all or any part of that entity , business , property , asset and liability in case such need arises.</i></p>

BRIEF PROFILE

Doogar & Associates (D&A), the Partnership firm was established and registered in 18/11/1976 with The Institute of Chartered Accountants of India (Registration No. FRN 000561N), PAN: AACFD8728L, has its Registered Office at 13, Community Centre, East of Kailash, New Delhi, Delhi - 110065.

Branch offices of our Firm:

Name of branch	Name of Branch Head	Address
Agra	Udit Bansal	B-86, New Agra Colony, Agra-282005 (UP).
Mumbai	Vijay K Bora	A-4015, Bima Complex, Plot No. 119, Kalamboli, Panvel, Navi Mumbai – 410218 (MH).

Empanelments:

Our firm is also empaneled with Comptroller and Auditor General of India (No. DE-0372) Reserve Bank of India (Unique code No. 103052), Category 1. Further we are empanelled with Indian Bank Association, NHAI, SEBI.

Infrastructure:

The firm has team of over 100 People including 8 nos. of Partners, Qualified Professionals, associated Ex-Bankers, Semi qualified Audit Assistant and Article staff.

Relevant information about partners:

S. No.	Name of Partners	Designation	Qualification
1	Mukesh Goyal	Managing Partner	B. Sc., FCA
2	Madhusudan Agarwal	Joint Managing Partner	B. Com. (H), FCA
3	Vijay Kapurchand Bora	Partner and Branch in-charge of Mumbai office	B. Com., FCA
4	Vikas Modi	Partner	B. Com., FCA
5	Udit Bansal	Partner and Branch in-charge of Agra office	B. Com., DISA, FCA
6	Vardhman Doogar	Partner	B. Com., FCA, CS, MIB, IBBI Registered Valuer (Securities or Financial Assets)
7	Mukul Marwah	Partner	B. Com., FCA, DISA, PGDBA (Finance), Diploma in Tax Law, Certificate in Concurrent Audit of Banks (ICAI).
8	Disha Doogar	Partner	B. Com., FCA, CPA (USA)

ARRAY OF SERVICES OFFERED

D&A offers a wide gamut of corporate advisory & consultancy services and provides a comprehensive range of fully coordinated services under single umbrella. The scope of services offered envelopes all key areas of management function. Our firm has over 40 years of vast experience in all the fields as mentioned here below.

- A. **AUDITS:** Statutory Audit; Management Audit; Internal Audit; Concurrent Audit; Tax Audit; Stock Audit; Special Investigation Audit; Secretarial Audit; Corporate Governance Compliance Audit.
- B. **TAXATION (INDIVIDUALS/CORPORATES):** Tax planning; Advance tax computation; Filing of income tax return; Follow up income tax refunds; Rectification & Revision of income tax orders; Representation before various Tax Authorities for assessments & other regulatory approvals; Quarterly return for TDS/TCS; Consultancy in TDS matters; Certificates - Lower TDS certificate, u/s 115 JB & u/s 80 G of the I.T. Act; Registration of trust for charitable purposes; Obtaining advance Ruling; Specific advice on taxation; Other Compliances as per Income Tax Act; Planning, Compliance, Assessment and Appeal before various authorities.
- C. **RISK MANAGEMENT SERVICES:** Risk identification and periodization; Gap analysis and Risk minimization; Design & implementation of control and standard operation procedures; Review financial, technical, commercial, production and HR process and policies; Investigation & focusing on material future matters, MIS review and implementation; Extensive analysis of Company's products, services, sales & profitability and outlining synergies; Forensic Investigation and reviews.
- D. **CONSULTANCY:** Due diligence on behalf of Indian & overseas clients; Business Transformations; Transfer Pricing of Companies; Foreign Collaboration and NRI Investments in India; Advise to Sick companies and representation before BIFR; Company Law, Service Tax and other corporate law matters; Advising and representation before Reserve Bank of India relating to Non-Banking Financial Companies; Representation before Securities and Exchange Board of India related to Capital Market; Executive Selection & Compensation Studies and Organizational reviews; MIS & System review; Preparation of Accounting Manual & Fixed Assets Register; Assisting entrepreneurs in establishing projects outside India; Regulatory support & compliance; Transaction advisory; Mutual Fund Inspection under appointment from SEBI to review the operations of the AMC and various Funds.
- E. **CORPORATE & FINANCIAL ADVISORY SERVICES:** Takeover open offers, corporate restructuring including acquisition and mergers; Listing and Delisting of companies. Project Structuring & Due Diligence. Debt & Equity Syndication. Buybacks, Expert Advice on SEBI /Companies Act 1956 and amended Companies Act, 2013 and representations before them; Advisory Services with regard to Capital Markets.
- F. **VALUATION:** Our firm help organizations to identify, structure and execute all manner of public and private market transactions. Our dedicated team of Partners, employed professionals act for large quoted companies and multinational corporations, as well as privately owned and developing businesses, providing valuation services in relation to transactions, re-organizations, disputes, litigations, financial reporting, restructurings and funds including Transfer Pricing for the companies of our clients.

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Limited Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To,
The Board of Directors
South West Pinnacle Exploration Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of South West Pinnacle Exploration Limited ('the Company') for the quarter ended June 30, 2024 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with the relevant rules thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 from material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 recognition and measurement principles laid down in Indian Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Doogar & Associates

Chartered Accountants

Reg. No. 90056/N



Varadraj Doogar

Partner

Membership No. 517347

UDIN: 24517347BKALOG5616

Place: New Delhi

Date: August 12, 2024

13, Community Centre, East of Kailash, New Delhi - 110065
E-mail : client@doogar.com, admin@doogar.com, Website : www.doogar.com

Ph. : 011-4657 9759, 4105 1966, 4105 2366

Branches at : Mumbai and Agra

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Limited Review Report on Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To

Board of Directors

South West Pinnacle Exploration Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of South West Pinnacle Exploration Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), and its share of net profits/loss after tax and total comprehensive income/loss of its joint venture for the quarter ended June 30, 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), 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. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 (ICAI). 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 of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following entities:

Name of the Entity	Relationship
South West Pinnacle Exploration Limited	Holding Company
Pilot Pipelines Private Limited	Wholly owned subsidiary Company
South West Oil Field Services Private Limited	Subsidiary Company
Alara Resources LLC	Joint venture
South West Samit JV	Joint venture

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on review reports of the other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure



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Branches at : Mumbai and Agra

Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The Independent Limited Review Report on the standalone financial result of 1 subsidiary issued for the quarter ended on June 30, 2024 contains paragraph on the Going Concern assumption incorporated as under:

Pilot Pipelines Private Limited incurred losses in earlier years resulting into the accumulated losses amounting to INR 414.74 Lakhs as at that date which has fully eroded the net worth of the Company. The current liabilities exceeded its current assets by INR 364.74 Lakhs. These conditions indicate the existence of material uncertainty that may cast significant doubt about the Company ability to continue as a going concern. However, the results of the Company have been prepared on a going concern basis as the Company has letter of financial support from Holding Company.

7. Other Matters

The Statement also includes the financial results of 1 subsidiary which have not been reviewed, whose financial results reflect total revenue of INR Nil, total net Profit/(loss) after tax of INR Nil and total comprehensive income of Nil for the quarter ended June 30, 2024 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/ (loss) of INR (10.39) Lakhs and total comprehensive income of Nil for the quarter ended June 30, 2024, as considered in the consolidated unaudited financial results, in respect of 2 joint ventures, based on their financial results which have not been reviewed by their auditors.

These unaudited interim financial statements/financial results and other unaudited financial information with respect of above entities have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of the subsidiary and joint ventures, is based solely on such unaudited interim financial statement/financial results and other unaudited financial information According to the information and explanation given to us by the Management, these interim financial statements/financial information/financial results are not material to the Group.

Our conclusion on the statement is not modified in respect of the above matters.

For Doogar & Associates

Chartered Accountants

Reg. No.000561N



Vardhman Doogar

Partner

Membership No: 17347

UDIN: 24517347BKALOH8254

Place: New Delhi

Date: August 12, 2024

SOUTH WEST PINNACLE EXPLORATION LIMITED

CIN-L13203HR2006PLC049480

Regd & Corp. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003
Statement of Standalone & Consolidated Unaudited Financial Results for the quarter ended June 30, 2024

(Rs in Lacs except per share data)

S.N.	Particulars	STANDALONE				CONSOLIDATED			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)	30.06.2024 (Unaudited)	31.03.2024 (Audited)	30.06.2023 (Unaudited)	31.03.2024 (Audited)
I	Revenue from operations	2,937.49	4,499.90	2,290.49	13,333.00	2,942.93	4,501.34	2,298.54	13,342.49
II	Other income	265.14	53.35	51.99	242.12	265.14	53.35	51.99	242.12
III	Total income	3,202.63	4,553.25	2,342.48	13,575.12	3,208.07	4,554.69	2,350.53	13,584.61
IV	Expenses:								
	(a) Cost of Materials Consumed	580.49	704.24	708.17	2,511.42	580.49	704.24	708.17	2,511.42
	(b) Purchase of Stock-in-Trade	768.08	1,646.63	388.61	4,075.14	768.08	1,646.62	388.61	4,075.14
	(c) Changes in inventories of Stock-in-Trade	-	-	-	-	-	-	-	-
	(d) Other Operating Expense	351.21	483.79	235.55	1,480.57	351.21	483.79	235.55	1,480.57
	(e) Employee Benefits Expense	682.52	739.46	553.44	2,462.93	682.52	739.46	553.44	2,462.93
	(f) Finance Costs	227.35	245.30	184.04	848.82	227.35	245.30	184.04	848.82
	(g) Depreciation and Amortisation Expense	243.53	264.25	166.79	877.56	243.53	264.35	166.79	877.66
	(h) Other Expense	89.70	143.03	67.98	346.42	89.70	148.24	67.98	351.73
	Total expenses	2,942.88	4,226.70	2,304.58	12,602.86	2,942.88	4,232.00	2,304.58	12,608.27
V	Profit/(loss) before share of profit of joint venture	259.75	326.55	37.90	972.26	265.19	322.69	45.95	976.34
VI	Share of profit/(loss) of joint venture					(10.39)	59.59	0.24	114.41
	Profit on sale of share in subsidiary						-		-
VII	Profit/(loss) before tax	259.75	326.55	37.90	972.26	254.80	382.28	46.19	1,090.75
VIII	Tax expense :								
	(a) Current tax	25.04	95.10	7.76	234.41	25.04	95.07	7.76	234.38
	(b) Tax adjustments relating to earlier years	-	(5.15)	-	(4.51)	-	(5.88)	-	(5.24)
	(c) Deferred tax	42.77	13.08	1.97	34.68	42.77	13.08	1.97	34.68
	Total Tax expenses	67.79	103.03	9.73	264.58	67.79	102.27	9.73	263.82
IX	Profit/(Loss) for the period	191.95	223.52	28.17	707.68	187.00	280.01	36.46	826.93
X	Other comprehensive income (net of tax)								
	(i) Items that will not be reclassified subsequently to profit or loss	(0.72)	(1.16)	(0.58)	5.10	(0.72)	(1.16)	(0.58)	5.10
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	0.18	0.29	0.15	(0.87)	0.18	0.29	0.15	(0.87)
	Total other comprehensive income	(0.54)	(0.87)	(0.43)	4.23	(0.54)	(0.87)	(0.43)	4.23

0	Total comprehensive income	191.41	222.65	27.74	711.91	186.46	279.14	36.03	831.16
XII	Profit/(loss) for the period attributable to:								
	Owners of the Company					187.00	280.06	36.46	826.98
	Non controlling interest					-	(0.05)	-	(0.05)
XIII	Other comprehensive income attributable to:								
	Owners of the Company					(0.54)	(0.87)	(0.43)	4.23
	Non controlling interest					-	-	-	-
XIV	Total comprehensive income attributable to:								
	Owners of the Company					186.46	279.19	36.03	831.21
	Non controlling interest					-	(0.05)	-	(0.05)
XV	Paid-up equity share capital (face value of INR 10 each)	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24
XVI	Other equity				9,640.71				9,359.55
XVII	Earnings per share (face value of Rs.10/- each) (not annualised for the quarter)								
	(a) Basic (INR)	0.69	0.80	0.10	2.54	0.67	1.00	0.13	2.96
	(b) Diluted (INR)	0.69	0.80	0.10	2.54	0.67	1.00	0.13	2.96

Date: August 12, 2024
Place : Gurugram, Haryana

For and on behalf of the Board of Directors

**VIKAS
JAIN**

Vikas Jain

Chairman & Managing Director

DIN:00049217

Digitally signed by
VIKAS JAIN
Date: 2024.08.12
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South West Pinnacle Exploration Limited

CIN-L13203HR2006PLC049480

Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003

Consolidated Segment wise Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2024

(INR in Lakhs)

Particulars	Quarter Ended			Year Ended
	June 30, 2024 (Unaudited)	March 31, 2024 (Audited)	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1. Segment Revenue				
(a) Drilling & Exploration	2,141.97	2,843.30	1,910.19	9,237.71
(b) Coal Business	800.96	1,658.04	388.35	4,104.78
Net sales/Income From Operations	2,942.93	4,501.34	2,298.54	13,342.49
2. Segment Results				
(a) Drilling & Exploration	232.31	311.28	46.21	946.70
(b) Coal Business	32.88	11.42	(0.26)	29.64
Profit before share of profit/(loss) from joint ventures (net) and tax	265.19	322.70	45.95	976.34
Share of profit/(loss) from joint ventures (net)	(10.39)	59.58	0.24	114.41
Profit on sale of share in subsidiary	-	-	-	-
Profit before tax	254.80	382.28	46.19	1,090.75
Segment assets				
(a) Drilling & Exploration	21,289.55	22,310.41	19,269.89	22,310.41
(b) Coal Business	1,161.30	1,182.97	868.97	1,182.97
Total	22,450.85	23,493.38	20,138.86	23,493.38
Segment Liabilities				
(a) Segment – A Drilling & Exploration	9,769.61	11,335.74	8,705.39	11,335.74
(b) Segment – B Coal	-	7.91	-	7.91
Total	9,769.61	11,343.65	8,705.39	11,343.65

Notes to Standalone and Consolidated Unaudited Financial results for the quarter ended on June 30, 2024

1. The above financial results have been reviewed by the Audit Committee and subsequently approved and taken on record by the Board of Directors at its meeting held on August 12, 2024. Further in accordance with the requirement under SEBI (Listing and Obligation Requirement) Regulations, 2015, the Statutory Auditors have carried out audit of financial results for the quarter ended on June 30, 2024.

2. The above results are in accordance with the Companies (Indian Accounting Standards) Rules, 2015 as amended time to time and prescribed under section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India.

3. During the quarter no investor's complaint was received and/or disposed off and/or pending either at the beginning or at the end of the quarter.

4. Consolidated financial results include results of the following entities: -

Name of the Entity	Relationship
South West Pinnacle Exploration Limited	Holding Company
Pilot Pipelines Private Limited	Wholly Owned Subsidiary
South West Oil Field Services Private Limited (SWOFSL)	Subsidiary Company
Alara Resources LLC	Joint Venture (JV)
South West Smit JV	Joint Venture (JV)

5. The company has been allocated a coal block in the state of Jharkhand by Ministry of Coal and mines, Government of India, New Delhi, the operations of the which are falling under a separate segment i.e coal business as per Ind-AS 108. In connection with development of said coal block, the company after completing DGPS survey, has applied for PL cum ML with the Government of Jharkhand. Once PL cum ML approval is received, GR and mining plan preparation besides process of obtaining other approvals/ clearances from various agencies/ authorities shall be initiated. In the meanwhile, the requisite details of the segment reporting as prescribed are attached.

6. The company being in the business of drilling and exploration, mobilization and demobilization of resources including rigs, may sometimes have an effect on the revenue and profitability.

7. The above financial results are available on the website of the Company i.e. www.southwestpinnacle.com and also on the website of National Stock Exchange i.e. www.nseindia.com and Bombay Stock Exchange i.e. www.bseindia.com

8. The figures of the previous period(s) have been re-grouped/reclassified wherever considered necessary.

**For and on behalf of the Board of Directors of
South West Pinnacle Exploration Limited**

VIKAS JAIN

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JAIN
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**Vikas Jain
Chairman & Managing Director
DIN : 00049217**

**Place : Gurugram
Date : August 12, 2024**