

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: <u>info@southwestpinnacle.com</u> W: www.southwestpinnacle.com

Date: November 03, 2023

То,	То,
Listing Department	Listing Department
National Stock Exchange of India Ltd.	Bombay Stock Exchange Limited
Exchange Plaza, 5th Floor	Phiroze Jeejeebhoy Towers, Dalal Street,
Plot No. C/1, G Block,	Mumbai-400001
Bandra-Kurla Complex	
Mumbai 400051	Script Code: 543986
SYMBOL: SOUTHWEST	

Subject: Outcome of Board Meeting held on November 03, 2023

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 November 03, 2023 through audio visual means (Google meet) has inter alia considered and approved the following items: -

- 1. Unaudited (Standalone & Consolidated) Financial Results & Limited Review Report thereon for the quarter & half year ended on September 30, 2023 duly approved by Audit Committee.
- 2. Statement of Assets & Liabilities for the half year ended on September 30, 2023
- 3. Cash Flow Statement for the half year ended on September 30, 2023

The Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report will be available on the Company's website <u>www.southwestpinnacle.com</u>

The meeting of the Board of Directors commenced at 04:30 P.M. and concluded at 6:00 P.M.

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

Thanking You

For SOUTH WEST PINNACLE EXPLORATION LIMITED

Vaishali Company Secretary & Compliance Officer

Enclosure: a/a

DOOGAR & ASSOCIATES Chartered Accountants

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Standalone Financial Results of South West Pinnacle Exploration Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligation 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 ('the Statement') of South West Pinnacle Exploration Limited ('the Company') for the quarter ended September 30, 2023 and the year to date results for the period April 01, 2023 to September 30, 2023, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 2. The Statement, which 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 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. 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 persons 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 Ind AS 34, 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 & ASSO Firm Reg. No.: 000561) 00056 New Delhi Vardhman Dooga ered Accol Partner Membership No. 517347

UDIN: 23517347B5PXHX7404

Place: Gurgaon Date: November 03, 2023

13, Community Centre, East of Kailash, New Delhi - 110065 E-mail : client@doogar.com, admin@doogar.com, Website : www.doogar.com Branches at : Gurugram, Mumbai and Agra

1

South West Pinnacle Exploration Limited CIN-L13203HR2006PLC049480 Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Standalone Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2023

						er share data)	
S.No.	Particulars	September 30, 2023 (Unaudited)	<u>Quarter Endee</u> June 30, 2023 (Unaudited)	d September 30, 2022 (Unaudited)		ar Ended September 30, 2022 (Unaudited)	Year Ended March 31, 2023 (Audited)
T	×						
Ι	Income	2 2 2 7 2 2	2 200 40	2 49 4 65	4 (17 72	5.0(0.01	10 205 07
	(a) Revenue from Operations	2,327.23	2,290.49	2,484.65	4,617.72	5,068.01	12,395.97
	(b) Other Income Total Income	88.22 2,415.45	51.99 2,342.48	202.91 2,687.56	140.21 4,757.93	251.52 5,319.53	413.28 12,809.25
		2,413.43	2,342.40	2,007.50	4,737.95	3,517.55	12,007.25
Π	Expenses:						
	(a) Cost of Materials Consumed	416.20	708.17	1,041.00	1,124.37	1,866.04	2,829.32
	(b) Purchase of Stock-in-Trade	614.16	388.61	-	1,002.77	-	2,626.42
	(c) Changes in inventories of Stock-in-Trade	(23.65)	-	-	(23.65)	-	-
	(d) Other Operating Expense	398.05	235.55	498.91	633.60	1,211.40	2,694.97
	(e) Employee Benefits Expense	464.28	553.44	452.16	1,017.72	931.50	1,894.14
	(f) Finance Costs	176.96	184.04	136.16	361.00	245.26	589.54
	(g) Depreciation and Amortisation Expense	174.92	166.79	177.53	341.71	338.27	716.34
	(h) Other Expenses	63.10	67.98	97.95	131.08	191.52	353.34
	Total Expenses	2,284.02	2,304.58	2,403.71	4,588.60	4,783.99	11,704.08
III	Profit/(Loss) before Exceptional Items and Tax	131.43	37.90	283.85	169.33	535.54	1,105.18
IV	Exceptional Items	-	-	-	-	-	-
V	Profit/(Loss) before tax	131.43	37.90	283.85	169.33	535.54	1,105.18
3.73							
VI	Tax Expense:	25.91	7.7((2.51	22.57	102.15	274.21
	(a) Current tax (b) Tax adjustments relating to earlier years	25.81	7.76	62.51	33.57	123.15	274.21
	(c) Deferred tax	0.64 7.99	- 1.97	- 8.12	0.64 9.96	15.32	(2.34
	Total Tax Expense	34.44	9.73	70.63	44.17	13.52	273.01
		54.44	9.15	70.05	44.17	130.47	275.01
VII	Net Profit/(Loss) for the period	96.99	28.17	213.22	125.16	397.07	832.17
VIII	Other Comprehensive Income						
	(i) Items that will not be reclassified to profit or loss	(0.58)	(0.58)	15.68	(1.16)	15.52	20.57
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.14	0.15	(3.14)	0.29	(3.11)	(3.99)
	Other Comprehensive Income	(0.44)	(0.43)	12.54	(0.87)	12.41	16.58
IX	Total Comprehensive Income for the Period	96.55	27.74	225.76	124.29	409.48	848.75
v	Paid-up Equity Share Capital	2,790.24	2,790.24	2,790,24	2,790.24	2,790.24	2,790.24
X XI	Other Equity Share Capital	2,/90.24	2,/90.24	2,/90.24	2,/90.24	2,/90.24	2,790.24 8,982.03
XII	Earnings per share (Face Value of Rs.10/- each) (Not Annualised for the quarter)						
	(a) Basic	0.35	0.10	0.76	0.45	1.42	2.98
	(b) Diluted	0.35	0.10	0.76	0.45	1.42	2.98

South West Pinnacle Exploration Limited CIN-L13203HR2006PLC049480 Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Standalone Statement of Assets and Liabilities

		`(INR in Lakhs)	
	As at	As at	
Particulars	September 30, 2023	March 31, 2023	
	(Unaudited)	(Audited)	
ASSETS			
Non-current assets			
Property, Plant and Equipment	5,302.37	5,370.98	
Capital Work-in-Progress	2,724.91	-	
Investment Property	331.36	347.88	
Intangible assets under development	907.22	757.73	
Right-of-use Assets	179.30	192.18	
Financial Assets			
- Investments	319.81	341.19	
- Loans	33.99	33.59	
- Other Financial Asset	527.39	501.46	
Other Non-Current Assets	13.47	351.38	
Total Non-current assets	10,339.82	7,896.39	
Current assets			
Inventories	4,249.32	4,144.83	
Financial Assets	4,249.52	+,1++.0.	
- Trade Receivables	5,223.40	5,471.78	
- Cash and Cash Equivalents	70.83	5.33	
- Bank Balances other than above	882.38	750.92	
- Loans	502.24	541.71	
- Other Financial Asset	177.15	67.63	
Current tax assets (Net)	64.92		
Other Current Assets	1,806.14	1,286.40	
Total Current assets	12.976.38	12,268.60	
Total Current assets	12,970.30	12,200.00	
Total Assets	23,316.20	20,164.99	
EQUITY AND LIABILITIES			
Equity	2 700 24	2 700 2	
Equity Share Capital	2,790.24	2,790.24	
Other Equity	9,071.00	8,982.03	
Total Equity	11,861.24	11,772.27	
LIABILITIES			
Non-current liabilities			
Financial Liabilities			
- Borrowings	3,164.63	1,385.09	
- Lease Liability	186.72	195.25	
- Other Financial Liabilities	88.68	4.61	
Provisions	45.75	29.70	
Deferred Tax Liabilities (Net)	441.46	431.79	
Other Non-Current Liabilities	21.80	22.32	
Total Non-current liabilities	3,949.04	2,068.70	
~			
Current liabilities			
Financial Liabilities			
- Borrowings	6,130.76	4,855.54	
- Trade Payables			
(a) Dues of micro& small enterprises	133.62	84.93	
(b) Dues of other than micro & small enterprises	595.87	856.20	
- Lease Liability	16.27	15.16	
- Other Financial Liabilities	348.43	303.55	
Provisions	131.82	131.82	
Current Tax Liabilities (Net)	-	2.73	
Other Current Liabilities	149.15	74.03	
Total current liabilities	7,505.92	6,323.90	
Total Equity and Liakilities	22.21(.20	20.174.00	
Total Equity and Liabilities	23,316.20	20,164.99	

South West Pinnacle Exploration Limited CIN-L13203HR2006PLC049480 Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Standalone Statement of Cash Flows

		`(INR in Lakhs)
Particulars	For the half year ended September 30, 2023 (Unaudited)	For the half year ended September 30, 2022 (Unaudited)
A. Cash flow from operating activities :		
Net Profit before tax	169.33	535.54
Adjustment for		
(Profit)/loss on sale of Property, plant and equipment	(14.51)	-
Unrealised exchange (profit)/loss	(25.74)	6.59
Rental income	(67.35)	-
Depreciation and amortisation expenses	341.71	338.27
Finance cost	361.00	245.26
Interest received	(27.13)	(19.79)
Other non cash adjustments	-	(16.55)
Operating profit before working capital changes	737.31	1,089.32
(Increase)/Decrease in trade receivables	274.12	632.08
(Increase)/Decrease in financial assets	(109.77)	(588.36)
(Increase)/Decrease in non financial assets	(181.83)	223.31
(Increase)/Decrease in inventories	(104.50)	(450.88)
Increase/(Decrease) in trade payables	(211.63)	(496.35)
Increase/(Decrease) in financial liabilities	92.57	(131.49)
Increase/(Decrease) in non financial liabilities	74.59	8.57
Increase/(Decrease) in provisions	14.89	6.37
Cash generated from operations	585.76	292.56
Less : Taxes paid	(101.86)	(123.60)
Net cash inflow/ (outflow) from operating activities	483.90	168.96
B. Cash flow from investing activities		
Interest income	27.13	19.79
Payments for purchase of Property, plant and equipment	(3,027.27)	(1,038.67)
Proceeds from sale of Property, plant and equipment	73.17	· _ ^
Investment in fixed deposits (net)	(131.46)	(416.48)
Investment in intangible assets under development	(149.49)	(155.42)
Proceeds from rent	41.67	_
Loans repaid/(given) by/to subsidiary and joint venture	39.07	(33.29)
(Purchase)/Sale of investment	21.38	_
Net cash inflow/ (outflow) from investing activities	(3,105.80)	(1,624.07)
C. Cash flow from financing activities		
Proceeds/(repayment) from/of long term borrowings (net)	2,962.17	(218.76)
Proceeds/(repayment) from/of short term borrowings (net)	92.59	1,683.41
Dividend paid (including dividend distribution tax)	(35.32)	(35.32)
Payment of interest	(332.04)	(248.13)
Net cash inflow/ (outflow) from financing activities	2,687.40	1,181.20
Net cash flows during the year (A+B+C)	65.50	(273.90)
Cash and cash equivalents (opening balance)	5.33	288.21
Cash and cash equivalents (closing balance)	70.83	14.31

Note:-

The above Standalone Statement of Cash Flows has been prepared under 'Indirect Method' as set out in Indian Accounting Standard (Ind-AS) 7 "Statement of Cash Flows'

DOOGAR & ASSOCIATES Chartered Accountants

Independent Auditor's Review Report on Quarterly and Year to Date Unaudited Consolidated Financial Results of South West Pinnacle Exploration Limited ("the Company") pursuant to the Regulation 33 of the SEBI (Listing Obligation 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 ('the Statement') 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 joint ventures for the quarter ended September 30, 2023 and the consolidated year to date results for the period April 01, 2023 to September 30, 2023, being submitted by the Holding Company pursuant to the requirements of Regulation 33of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
- 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') as amended, 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. 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 persons 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 the Standards on Auditing specified under Section 143(10) of the Act, 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 circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

The Statement includes the results of the following entities:

N. Sthe Futiti	Relationship			
Name of the Entity	Holding Company			
South West Pinnacle Exploration Limited	Wholly Owned Subsidiary Company			
Pilot Pipelines Private Limited	Subsidiary Company			
South West Oil Field Services Private Limited	Joint venture			
Alara Resources LLC	Joint venture			
South West Samit JV				

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 6 below, 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 Ind AS 34, 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 requirement of the SEBI



1

13, Community Centre, East of Kailash, New Delhi - 110065 E-mail : client@doogar.com, admin@doogar.com, Website : www.doogar.com Branches at : Gurugram, Mumbai and Agra (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.

6. Other Matters

The Statement also includes the financial results of 1 subsidiary which have not been reviewed by their auditor, whose financial results reflect total assets of INR 1.64 Lakhs as at September 30, 2023 and total revenue of Nil and Nil, total net Profit/(loss) after tax of Nil and Nil and other comprehensive income/(loss) of Nil and Nil for the quarter ended September 30, 2023 and for the period from April 01, 2023 to September 30, 2023 as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also include the Group's share of net profit/ (loss) of INR (6.04) Lakhs and INR (5.80) Lakhs and other comprehensive income/ (loss) of Nil and Nil for the period from April 01, 2023 to September 30, 2023, and for the period from April 01, 2023 to September 30, 2023 as considered in the consolidated unaudited financial results also include the Group's share of net profit/ (loss) of INR (6.04) Lakhs and INR (5.80) Lakhs and other comprehensive income/ (loss) of Nil and Nil for the quarter ended September 30, 2023, and for the period from April 01, 2023 to September 30, 2023 respectively, 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 results are not material to the Group.

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

For Doogar & Associates & ASSO 00056 Chartered Accountants Firm Reg. No.: 000561 New Delhi ered Acc Vardhman Doogar Partner Membership No. 517347

UDIN: 23517347 BSPXHY 7432

Place: Gurgaon Date: November 03, 2023

South West Pinnacle Exploration Limited CIN-L13203HR2006PLC049480 Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Consolidated Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2023

(INR in Lakhs except per share data)

	(INR in Lakhs except per						per share data)
			Quarter Ende	d	Half Yea	Year Ended	
S No	Particulars	September 30, June 30, September 30,			September 30,	March 31,	
5.110.	1 al ticular s	2023	2023	2022	2023	2022	2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income from Operations						
1	Income from Operations (a) Revenue from Operations	2,327.23	2,298.54	2,484.65	4,625.77	5,068.01	12,426.27
		· · · · · · · · · · · · · · · · · · ·					,
	(b) Other Income	88.22	51.99	202.91	140.21	251.52	418.78
	Total Income	2,415.45	2,350.53	2,687.56	4,765.98	5,319.53	12,845.05
II	Expenses:						
	(a) Cost of Materials Consumed	416.20	708.17	1,041.00	1,124.37	1,866.04	2,829.32
	(b) Purchases of Stock-in-Trade	614.16	388.61	-	1,002.77	-	2,626.42
	(c) Changes in inventories of Stock-in-Trade	(23.65)	-	-	(23.65)	-	-
	(d) Other Operating Expense	398.05	235.55	498.91	633.60	1,211.40	2,694.97
	(e) Employee Benefits Expense	464.28	553.44	452.16	1,017.72	931.50	1,903.05
	(f) Finance Costs	176.96	184.04	136.16	361.00	245.26	589.54
	(g) Depreciation and Amortisation Expense	174.92	166.79	177.53	341.71	338.28	716.36
	(h) Other Expense	63.20	67.98	97.95	131.18	191.53	354.41
	Total Expenses	2,284.12	2,304.58	2,403.71	4,588.70	4,784.01	11,714.07
III	Profit before share of profit/(loss) from	131.33	45.95	283.85	177.28	535.52	1,130.98
	joint ventures (net) and tax				()	(1.0.1)	
	Share of profit/(loss) from joint ventures (net)	(6.04)	0.24	9.26	(5.80)	(1.84)	39.05
	Profit on sale of share in subsidiary	-	-	-	-	-	-
11/		125.20	4(10	202.11	171.40	522 (8	1 170 02
IV	Profit/(Loss) before tax	125.30	46.19	293.11	171.49	533.68	1,170.03
V	Tax Expense:						
	(a) Current tax	25.81	7.76	62.51	33.57	123.15	274.21
	(b) Tax adjustments relating to earlier years	0.64	-	(3.24)		(3.24)	(2.34
	(c) Deferred tax	7.99	1.97	8.12	9.96	15.32	1.14
	Total Tax Expense	34.44	9.73	67.39	44.17	135.23	273.01
VI	Net Profit/(Loss) for the period	90.86	36.46	225.72	127.32	398.45	897.02
VII	Other Comprehensive Income						
	 (i) Items that will not be reclassified to profit or loss 	(0.58)	(0.58)	15.68	(1.16)	15.52	20.57
	 (ii) Income tax relating to items that will not be reclassified to profit or loss 	0.14	0.15	(3.14)	0.29	(3.11)	(3.99
	Other Comprehensive Income	(0.44)	(0.43)	12.54	(0.87)	12.41	16.58
		(****)	(0.00)		(0001)		
VIII IX	Other comprehensive Income (net of tax) Net Profit attributable to :	90.42	36.03	238.26	126.45	410.86	913.60
IA		90.86	26.46	225.72	127.32	398.45	897.07
	Owner's of the parent Non Controlling interest	- 90.80	36.46	-	-	- 398.45	(0.05
							,
Х	Other Comprehensive Income attributable						
	to: Owner's of the parent	(0.44)	(0.43)	12.54	(0.87)	12.41	16.58
	Non Controlling interest	-	-	-	-	-	-
XI	Total Comprehensive Income attributable to :						
	Owner's of the parent	90.42	36.03	238.26	126.45	410.86	913.65
	Non Controlling interest	-	-	-	-	-	(0.05
XII	Paid-up Equity Share Capital	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24
XIII	Other Equity	2,730.24	2,/30.24	2,770.24	2,170.24	2,770.24	8,581.57
лш	Other Equity						0,301.5/
XIV	Earnings per share (Face Value of Rs.10/-						
	each) (Not Annualised for the quarter)						
	(a) Basic	0.33	0.13	0.81	0.46	1.43	3.21
	(b) Diluted	0.33	0.13	0.81	0.46	1.43	3.21

South West Pinnacle Exploration Limited CIN-L13203HR2006PLC049480 Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Consolidated Statement of Assets and Liabilities

	As at	
Non-current assets Image: Control of the control o	mber 30, 2023 Jnaudited)	As at March 31, 2023 (Audited)
Non-current assets Image: Control of the control o		
Capital Work-in-Progress Investment Property Intangible assets under development Right-of-use Assets Goodwill Financial Assets Investments		
Investment Property Intangible assets under development Right-of-use Assets Goodwill Financial Assets Interpret Assets - Investments Interpret Assets - Other Financial Asset Interpret Assets Other Non-Current Assets Interpret Assets Current assets Interpret Assets Inventories Interpret Assets - Trade Receivables Interpret Assets - Cash and Cash Equivalents Interpret Assets - Bank Balances other than above Interpret Assets - Other Current Assets Interpret Assets Current Tax Assets (Net) Interpret Assets Other Current Assets Interpret Assets Total Current Assets Interpret Assets EQUITY AND LIABILITIES Interpret Assets Equity Interpret Assets Cother Equity Interpret Assets Interpret Asset (Ast) Interpret Asset (Ast) Interpret Asset (Ast) Interpret Asset (Ast) Other Equity Interpret Asset (Ast) Equity Asset (Ast) Interpret Asset (Ast) Equity (Ast) Interpret Asset (Ast) Intal Equi	5,302.47	5,371.08
Intangible assets under development Right-of-use Assets Goodwill Financial Assets - Investments - Other Financial Asset Other Non-Current Assets Total Non-current assets Investments - Other Non-Current Assets Current assets Inventories Financial Asset - Trade Receivables - Trade Receivables - Other Financial Asset - Other Financial Asset Current assets - Other Financial Asset - Other Financial Asset - Other Financial Asset - Other Financial Asset Current assets - Other Financial Asset - Other Financial Asset - Other Financial Asset - Other Financial Asset - Other Current assets - Other Financial Current assets - Total Current assets - Total Current assets - Equity Share Capital Other Equity Equity Share Capital Other Financial Liabilities Financial Liabilities - Borrowings	2,724.91	-
Right-of-use Assets Goodwill Financial Assets Investments - Investments Investments - Other Financial Asset Other Financial Asset Other Non-Current Assets Investments - Other Financial Asset Investments - Other Non-Current Assets Investments - Trade Receivables Investments - Cash and Cash Equivalents Investments - Bank Balances other than above Investments - Other Financial Asset Investments - Other Financial Lassets Investments - Other Current Assets Investments - Other Financial Liabilities Investments - Total Assets Investments - Total Current Assets Investments - Other Financial Liabilities Investments - Other Financial Liabilities Investments - Derowings Investments <td>331.36</td> <td>347.88</td>	331.36	347.88
Goodwill Financial Assets - Investments - - Loans - - Other Financial Asset - Other Non-Current Assets - Total Non-current assets - Current assets - Inventories - Financial Assets - - Trade Receivables - - Cash and Cash Equivalents - - Bank Balances other than above - - Other Financial Asset - Current Tax Assets (Net) - Other Current Assets - Total Assets - - - Total Assets - - - Equity And LIABILITIES - Equity Share Capital - Other Equity - Equity attributable to owners of the Company - Non Controlling Interest - Total Equity - LABILITIES - Non-current liabilities - - Borrowings - - Lease Liability -	907.22	757.73
Financial Assets - Investments - Other Financial Asset Other Non-Current Assets Total Non-current assets Current assets Inventories Financial Assets - Trade Receivables - Other Financial Asset - Current assets - Trade Receivables - Cash and Cash Equivalents - Bank Balances other than above - Other Financial Asset Current Assets Total Assets - Total Assets Total Assets Equity Assets Equity Share Capital Other Equity Equity attributable to owners of the Company Non Controlling Interest Total Equity LIABILITIES Non-current liabilities Financial Liabilities Provisions Deferred Tax Liabilities (Net) Other Non-Current Liabilities Total Non-current liabilities Provisions Deferred Tax Liabilities Total Non-current liabilities Total Non-current liabilities Other Sincial Liabilities	179.30	192.18
- Investments - Loans - Other Financial Asset Other Non-Current Assets Total Non-current assets - Current assets - Inventories - Financial Assets - - Trade Receivables - - Cash and Cash Equivalents - - Bank Balances other than above - - Other Financial Asset - Current Tax Assets (Net) - Other Current Assets - Total Current assets - Total Assets - EQUITY AND LIABILITIES - Equity Share Capital - Other Equity - Equity Mare Capital - Other Financial Liabilities - Total Equity - Elitibilities - Total Equity - Elibilities - - Borrowings - - Lease Liabilities - - Other Financial Liabilities - - Other Financial Liabilities - - Deferred Tax Liabilities (Net) -	11.21	11.21
- Loans		
- Other Financial Asset Other Non-Current Assets Total Non-current assets Important Content assets - Current assets Important Content assets Inventories Important Content assets - Trade Receivables Important Content assets - Cash and Cash Equivalents Important Content assets - Cash and Cash Equivalents Important Content assets - Other Financial Asset Important Content assets - Other Financial Asset Important Assets - Other Financial Asset Important Assets - Other Financial Asset Important Assets Other Current Assets Important Assets - Other Financial Assets Important Assets - Other Financial Assets Important Assets - Equity AND LLABILITIES Equity Equity Share Capital Important Assets - Other Equity Important Assets - Total Equity Important Assets - Differ Equity Important Assets - Total Equity Important Assets - Inancial Liabilities Important Assets - Inancial Liabilities Important Assets - Borrowings Importa	277.60	304.78
Other Non-Current Assets Image: Current assets Current assets Image: Current assets Inventories Image: Current assets Financial Assets Image: Current assets - Trade Receivables Image: Current assets - Cash and Cash Equivalents Image: Current assets - Bank Balances other than above Image: Current Assets - Other Financial Asset Image: Current Assets Current Assets Image: Current Assets Total Current assets Image: Current Assets Total Assets Image: Current Assets Equity AND LIABILITIES Image: Current Assets Equity Share Capital Image: Current Assets Other Equity Image: Current Assets Equity Attributable to owners of the Company Image: Current Assets Mon-current liabilities Image: Current Asset Financial Labilities Image: Current Asset - Deferred Tax Liabilities (Net) Image: Current Liabilities Fortal Non-current Liabilities Image: Current Liabilities Current Liabilities Image: Current Liabilities Fortal Non-current Liabilities Image: Current Liabilities Current Liabilities </td <td>33.99</td> <td>33.59</td>	33.99	33.59
Total Non-current assets Imancial Assets Inventories Imancial Assets - Trade Receivables - - Cash and Cash Equivalents - - Bank Balances other than above - - Other Financial Asset - Current Tax Assets (Net) - Other Current Assets - Total Current Assets - Total Assets - EQUITY AND LIABILITIES - Equity Share Capital - Other Equity - Equity Share Capital - Other Equity - ItaBILITIES - Equity Share Capital - Other Equity - ItaBILITIES - Non Controlling Interest - Total Equity - ItaBILITIES - Non-current liabilities - Financial Liabilities - Provisions - Deferred Tax Liabilities (Net) - Other Financial Liabilities - Perovisions - Deferred T	527.39	501.45
Current assetsImage: Current assetsInventoriesImage: Current assets- Trade ReceivablesImage: Current asset asset- Cash and Cash EquivalentsImage: Current asset asset- Other Financial AssetImage: Current asset assetCurrent Tax Assets (Net)Image: Current asset assetOther Current AssetsImage: Current asset assetTotal Current AssetsImage: Current asset assetCurrent AssetsImage: Current asset assetCurrent AssetsImage: Current asset asset assetCurrent AssetsImage: Current asset as	13.47	351.38
Inventories Financial Assets - Trade Receivables - - Cash and Cash Equivalents - - Bank Balances other than above - - Other Financial Asset - Current Tax Assets (Net) Other Current Assets Other Current Assets - Total Current assets - - - Current Assets - - - EQUITY AND LIABILITIES - Equity Share Capital - Other Equity - Equity Share Capital - Other Equity - Equity Share Capital - Other Equity - Equity Share Capital - Non Controlling Interest - Total Equity - LIABILITIES - Non-current liabilities - - Borrowings - - Lease Liability - - Other Financial Liabilities (Net) - Other Non-current liabilities - Provisions - Deferred Tax Liabiliti	10,308.92	7,871.28
Financial Assets - - Trade Receivables - - Cash and Cash Equivalents - - Bank Balances other than above - - Other Financial Asset - Current Tax Assets (Net) - Other Current Assets - Total Current assets - Total Assets - EQUITY AND LIABILITIES - Equity - Equity Share Capital - Other Equity - Equity attributable to owners of the Company - Non Controlling Interest - Total Equity - LIABILITIES - Non-current liabilities - Financial Liabilities - - Borrowings - - Lease Liability - - Other Financial Liabilities (Net) - Other Non-Current Liabilities - Total Non-current liabilities - - Total Non-current liabilities - - Current liabilities (Net) - Other Non-Current Liabilities - - Borrowings </td <td></td> <td></td>		
- Trade Receivables - - Cash and Cash Equivalents - - Bank Balances other than above - - Other Financial Asset - Current Tax Assets (Net) Other Current Assets Total Current assets - Total Current assets - Total Assets - EQUITY AND LIABILITIES - Equity - Equity Share Capital - Other Equity - Equity thributable to owners of the Company - Non Controlling Interest - Total Equity - LIABILITIES - Non-current liabilities - - Borrowings - - Lease Liability - - Other Financial Liabilities (Net) - Other Non-current Liabilities - Total Non-current Liabilities - - Borrowings - - Lease Liabilities - - Borrowings - - Current liabilities - - Current liabilities - - Borowings -	4,249.32	4,144.83
Cash and Cash Equivalents Bank Balances other than above Other Financial Asset Current Tax Assets (Net) Other Current assets Total Current assets Total Assets Total Assets CUITY AND LIABILITIES Equity Equity Share Capital Other Equity Equity attributable to owners of the Company Non Controlling Interest Total Equity LIABILITIES Non-current liabilities Financial Liabilities Provisions Deferred Tax Liabilities Total Non-current liabilities Current Liabilities Total Non-current Liabilities		
- Bank Balances other than above - Other Financial Asset Current Tax Assets (Net) Other Current Assets Total Current assets - Total Current assets - Total Assets - EQUITY AND LIABILITIES Equity Equity Share Capital Other Equity Pequity attributable to owners of the Company Non Controlling Interest Total Equity ItaBILITIES Non-current liabilities Financial Liabilities - Borrowings - Lease Liabilities (Net) Other Non-Current Liabilities Total Non-current liabilities Financial Liabilities - Borrowings - Current liabilities - Total Non-current liabilities - Total Non-current liabilities - Total Non-current liabilities - Current liabilities - Borrowings - Trade Payables (a) Dues of other than micro & small enterprises (b) Dues of other than micro & small enterprises	5,345.70	5,618.86
- Other Financial Asset	91.48	31.98
Current Tax Assets (Net) Other Current Assets Total Current assets Image: Context Conte	882.38	750.92
Other Current Assets Image: Content assets Total Current assets Image: Content assets FOUITY AND LIABILITIES Image: Content assets Equity AND LIABILITIES Image: Content assets Equity Share Capital Image: Content assets Other Equity Image: Content assets Equity attributable to owners of the Company Image: Content assets Non Controlling Interest Image: Content assets Total Equity Image: Content assets LIABILITIES Image: Content assets Non-current liabilities Image: Content assets Financial Liabilities Image: Content assets Image: Content assets Image: Content assets Image: Content Content assets Image: Content assets Image: Content Content assets Image: Content assets Image: Content Content Content assets Image: Content assets Image: Content Content Content Content assets Image: Content Content assets Image: Content Content Content Content Content content content assets Image: Content conten content content conten content content content content content c	169.49	68.50
Total Current assets Image: Constraint of the constraint	65.66	-
Total Assets	1,810.05	1,286.70
EQUITY AND LIABILITIES Equity Equity Share Capital Other Equity Equity attributable to owners of the Company Non Controlling Interest Total Equity LIABILITIES Non-current liabilities Financial Liabilities - Borrowings - Lease Liability - Other Financial Liabilities (Net) Other Non-current liabilities Total Non-current liabilities Financial Liabilities (Net) Other Non-current liabilities Total Non-current liabilities Financial Liabilities (Net) Other Sourcent Liabilities Total Non-current liabilities Financial Liabilities Current liabilities Financial Liabilities Image: Current liabi	12,614.08	11,901.79
Equity Equity Equity Share Capital Other Equity Other Equity Equity attributable to owners of the Company Non Controlling Interest Total Equity Total Equity Image: Company Non-Current liabilities Image: Company Financial Liabilities Image: Company - Borrowings Image: Company - Lease Liability Image: Company - Other Financial Liabilities (Net) Image: Company Other Non-Current Liabilities Image: Company Current liabilities Image: Company - Borrowings Image: Company - Borrowings Image: Company - Borrowings Image: Company - Borrowings Image: Company - Trade Payables Image: Company (a) Dues of micro& small enterprises Image: Company (b) Dues of other than micro & small enterprises Image: Company - Lease Liability Image: Company	22,923.00	19,773.07
Equity Share Capital Other Equity Other Equity Equity attributable to owners of the Company Non Controlling Interest Total Equity Total Equity Image: Company Non-current liabilities Image: Company Financial Liabilities Image: Company - Borrowings Image: Company - Lease Liability Image: Company - Other Financial Liabilities Image: Company Provisions Image: Company Deferred Tax Liabilities (Net) Image: Company Other Non-Current Liabilities Image: Company Current liabilities Image: Company - Borrowings Image: Company - Borrowings Image: Company - Borrowings Image: Company - Trade Payables Image: Company (a) Dues of micro& small enterprises Image: Company (b) Dues of other than micro & small enterprises Image: Company - Lease Liability Image: Company		
Other Equity Equity attributable to owners of the Company Non Controlling Interest Image: Company Total Equity Image: Company ItABILITIES Image: Company Non-current liabilities Image: Company Financial Liabilities Image: Company - Borrowings Image: Company - Lease Liability Image: Company - Other Financial Liabilities (Net) Image: Company Other Non-Current Liabilities Image: Company Total Non-current liabilities Image: Company Current liabilities Image: Company - Borrowings Image: Company - Borrowings Image: Company - Trade Payables Image: Company (a) Dues of micro& small enterprises Image: Company (b) Dues of other than micro & small enterprises Image: Company - Lease Liability Image: Company		
Equity attributable to owners of the Company Non Controlling Interest Total Equity LIABILITIES Non-current liabilities Financial Liabilities - Borrowings - Lease Liability - Other Financial Liabilities (Net) Deferred Tax Liabilities (Net) Other Non-Current Liabilities Total Non-current liabilities Current liabilities Financial Liabilities (a) Dues of micro& small enterprises (b) Dues of other than micro & small enterprises (b) Dues of other than micro & small enterprises	2,790.24	2,790.24
Non Controlling Interest Image: Controlling Interest Total Equity Image: Controlling Interest LIABILITIES Image: Controlling Interest Non-current liabilities Image: Controlling Interest Financial Liabilities Image: Controlling Interest - Borrowings Image: Controlling Interest - Lease Liability Image: Controlling Interest - Other Financial Liabilities (Net) Image: Controlling Interest Other Non-Current Liabilities Image: Controlling Interest Total Non-current liabilities Image: Controlling Interest - Current liabilities Image: Controlling Interest - Borrowings Image: Controlling Interest - Borrowings Image: Controlling Interest - Trade Payables Image: Controlling Interest (a) Dues of micro& small enterprises Image: Controlling Interest (b) Dues of other than micro & small enterprises Image: Controlling Interest - Lease Liability Image: Controlling Interest	8,672.68	8,581.57
Total Equity	11,462.92	11,371.81
LIABILITIESNon-current liabilitiesFinancial Liabilities- Borrowings- Lease Liability- Other Financial LiabilitiesProvisionsDeferred Tax Liabilities (Net)Other Non-Current LiabilitiesTotal Non-current liabilitiesCurrent liabilitiesFinancial Liabilities <td>(0.02)</td> <td>(0.02)</td>	(0.02)	(0.02)
Non-current liabilities Image: Second state	11,462.90	11,371.79
Financial Liabilities - - Borrowings - - Lease Liability - - Other Financial Liabilities - Provisions - Deferred Tax Liabilities (Net) - Other Non-Current Liabilities - Total Non-current liabilities - Current liabilities - Financial Liabilities - - Borrowings - - Trade Payables - (a) Dues of micro& small enterprises - (b) Dues of other than micro & small enterprises - - Lease Liability -		
- Borrowings		
- Lease Liability - - Other Financial Liabilities - Provisions - Deferred Tax Liabilities (Net) - Other Non-Current Liabilities - Total Non-current liabilities - Current liabilities - Financial Liabilities - - Borrowings - - Trade Payables - (a) Dues of micro& small enterprises - (b) Dues of other than micro & small enterprises - - Lease Liability -	3,164.63	1,385.10
- Other Financial Liabilities Image: Constraint of the state of	186.72	1,585.10
Provisions	88.68	4.61
Deferred Tax Liabilities (Net)	45.75	29.70
Other Non-Current Liabilities Image: Current liabilities Total Non-current liabilities Image: Current liabilities Current liabilities Image: Current liabilities Financial Liabilities Image: Current liabilities - Borrowings Image: Current liabilities - Trade Payables Image: Current liabilities (a) Dues of micro& small enterprises Image: Current liabilities (b) Dues of other than micro & small enterprises Image: Current liabilities - Lease Liability Image: Current liabilities	441.46	431.79
Total Non-current liabilities	21.80	22.31
Financial Liabilities	3,949.05	2,068.76
Financial Liabilities		
- Borrowings		
- Trade Payables (a) Dues of micro& small enterprises (b) Dues of other than micro & small enterprises (b) Dues of other than micro & small enterprises - Lease Liability (b) Dues of Dues Dues Dues Dues Dues Dues Dues Dues	6,131.26	4,856.03
(a) Dues of micro& small enterprises (b) Dues of other than micro & small enterprises - Lease Liability	,	,
(b) Dues of other than micro & small enterprises - Lease Liability	133.62	84.93
- Lease Liability	598.88	861.12
	16.27	15.16
	350.04	305.92
Provisions	131.82	131.82
Current Tax Liabilities (Net)	-	2.74
Other Current Liabilities	149.15	74.80
Total current liabilities	7,511.05	6,332.52
Total Equity and Liabilities	22,923.00	19,773.07

South West Pinnacle Exploration Limited CIN-L13203HR2006PLC049480 Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Consoidated Statement of Cash Flows

			(INR in Lakhs)
Particular	-	For the half year ended September 30, 2023 (Unaudited)	For the half year ended September 30, 2022 (Unaudited)
	flow from Operating Activities :		
Net P	rofit before tax	171.48	533.68
	stment for		
	(Profit)/loss on sale of Property, plant and equipment	(14.51)	-
	Unrealised exchange profit/(loss)	(25.74)	6.59
	Rental income	(67.35)	-
	Depreciation and amortisation expenses	341.71	338.28
	Finance cost	361.00	245.26
	Interest received	(27.13)	(19.79)
	Share of (Profit)/loss from joint ventures (net)	5.80	1.84
	Other non cash adjustments	-	(16.55)
			1 000 01
Opera	ating profit before working capital changes	745.25	1,089.31
	(Increase)/Decrease in Trade Receivables	298.90	632.08
	(Increase)/Decrease in Financial Assets	(101.25)	(587.71)
	(Increase)/Decrease in Non Financial Assets	(185.43)	223.30
	(Increase)/Decrease in Inventories	(104.50)	(450.88)
	Increase/(Decrease) in Trade Payables	(213.54)	(496.32)
	Increase/(Decrease) in Financial liabilities	91.81	(131.50)
	Increase/(Decrease) in Non Financial liabilities	73.83	8.54
	Increase/(Decrease) in Provisions	14.89	6.37
Cash	generated from operations	619.97	293.18
	Less : Taxes paid	(102.61)	(118.57)
	Net cash inflow/ (outflow) from operating activities	517.36	174.61
B. Cash	flow from investing activities		
	Interest income	27.13	19.79
	Payments for purchase of Property, plant and equipment	(3,027.27)	(1,038.67)
	Proceeds from sale of Property, plant and equipment	73.17	-
	Investment in Fixed deposits (net)	(131.46)	(416.48)
	Investment in Intangible assets under development	(149.49)	(155.42)
	Proceeds from rent	41.67	-
	(Increase) / Decrease in loans	(0.40)	(33.29)
	(Purchase)/Sale of Investment	21.38	-
	Net cash inflow/ (outflow) from investing activities	(3,145.27)	(1,624.07)
C. Cash	flow from financing activities		
	Proceeds/(repayment) from/of long term borrowings (net)	2,962.17	140.72
	Proceeds/(repayment) from/of short term borrowings (net)	92.59	1,323.92
	Dividend paid (including dividend distribution tax)	(35.32)	(35.32)
	Payment of interest	(332.04)	(248.13)
	Net cash inflow/ (outflow) from financing activities	2,687.40	1,181.19
	Net cash flows during the year (A+B+C)	59.49	(268.28)
			(=00,=0)
	Cash and cash equivalents (opening balance)	31.98	296.88

Note:-

The above Consolidated Statement of Cash Flows has been prepared under 'Indirect Method' as set out in Indian Accounting Standard (Ind-AS) 7 "Statement of Cash Flows

South West Pinnacle Exploration Limited CIN-L13203HR2006PLC049480 Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Consoidated Seegment wise Revenue, Results, Assets and Liabilities for the quarter and half year ended September 30, 2023

					(IN	R in Lakhs)
	Quarter Ended Half Year Ended				Year Ended	
	September	June 30,	September	September 30,	September 30,	March 31,
Particulars	30, 2023	2023	30, 2022	2023	2022	2023
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Drilling & Exploration	1,723.71	1,910.19	1,970.88	3,633.90	4,554.24	9,798.28
(b) Coal Business	603.52	388.35	513.77	991.87	513.77	2,627.99
Net sales/Income From Operations	2,327.23	2,298.54	2,484.65	4,625.77	5,068.01	12,426.27
2. Segment Results						
(a)Drilling & Exploration	118.33	46.21	278.82	164.54	530.49	1,129.41
(b) Coal Business	13.00	(0.26)		12.74	5.03	1.57
Profit before share of profit/(loss) from joint ventures (net) and tax	131.33	45.95	283.85	177.28	535.52	1,130.98
Share of profit/(loss) from joint ventures (net)	(6.04)	0.24	9.26	(5.80)	(1.84)	39.05
Profit on sale of share in subsidiary	-	-	-	-		-
Profit before tax	125.29	46.19	293.11	171.48	533.68	1,170.03
Segment assets						
(a)Drilling & Exploration	21,967.04	19,269.89	19,393.76	21,967.04	19,393.76	19,015.34
(b) Coal Business	955.96	868.96	760.81	955.96	760.81	757.73
Total	22,923.00	20,138.85	20,154.57	22,923.00	20,154.57	19,773.07
Segment Liabilities						
(a) Segment – A Drilling & Exploration	11,450.35	8,705.39	9,385.52	11,450.35	9,385.52	8,401.12
(b) Segment – B Coal Business	9.72	-	-	9.72	-	0.15
Total	11,460.07	8,705.39	9,385.52	11,460.07	9,385.52	8,401.27

Notes to Standalone and Consolidated Unaudited Financial results for the quarter and half year ended on September 30, 2023

- 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 November 03, 2023. 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 and half year ended on September 30, 2023.
- 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	Subsidiary Company
Limited(SWOFSL)	
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, Government of India, New Delhi; the operations of the which shall fall under a separate segment i.e coal business as per Ind-AS 108. The mine development activities are underway. 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

Place : Gurugram Date : November 03, 2023 Vikas Jain Chairman & Managing Director DIN : 00049217