

South West Pinnacle Exploration Ltd

(Formerly known as South West Pinnacle Exploration Pvt Ltd)

ta)

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

Date: February 04, 2025

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

Subject: Outcome of Board Meeting held on February 04, 2025

Dear Sir/Madam,

Pursuant to regulation 30 and in due compliance with Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the company in their meeting held on today i.e February 04, 2025 through audio visual means (Google meet) has inter alia considered and approved the following items: -

- Unaudited (Standalone & Consolidated) Financial Results & Limited Review Report thereon for the quarter & nine months ended on December 31, 2024 duly approved by Audit Committee.
 Declaration from Chairman & Managing Director and Chief Financial Officer pursuant to Regulation 33(2)(a) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- 2. Investment in JV company in Oman namely Al Hadeetha Mining LLC (AHML) which has recently been awarded a exploration & mining block spread across 1452 sKM2 and Agreement thereof has recently been signed with the Ministry of Energy and Minerals, Sultanate of Oman.
- 3. Formation of Banking & Finance Committee (Sub-Committee of the Board).

The Board was also briefed about the year end outlook of the Company which was stated to be very positive. Based on the present order book and ongoing projects on pan India basis, the management envisages an year on year growth in revenue by around 25% with growth in profit even higher.

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



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The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 6:20 P.M.

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

For South West Pinnacle Exploration Limited

VAISHAL

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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

- We have reviewed the accompanying statement of unaudited standalone financial results of South West Pinnacle Exploration Limited ('the Company') for the quarter and nine months ended December 31, 2024 ('the Statement'), 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 (the 'Listing Regulations').
- 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 Accompants 000 Firm Reg. No. 300561N

Vardhman Dobga Partner

Membership No. 517347

UDIN: 25517347BMHHZ56983

Place: New Delhi Date: February 04, 2025

Ph.: 011-46579759, 41051966, 47037656 Branches at: Mumbai and Agra

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 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 the net profit/loss after tax and other comprehensive income of its joint ventures for the quarter and nine months ended December 31, 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), including relevant circulars issued by the SEBI from time to time (the 'Listing Regulations').
- 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:

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 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 villus is said thereunder and

13, Community Centre, East of Kailash, No. 2016 - 110065

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Branches at: Mumbai and Agra

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.

6. Other Matters

The Statement also includes the financial results of 2 subsidiary which have not been reviewed by auditor and have been certified by the management of the Holding Company, whose financial results reflect total revenue of INR 390.50 Lakhs and 399.14 Lakhs, total net Profit/(loss) after tax of INR 26.83 Lakhs and INR 33.46 Lakhs and other comprehensive income/(loss) of Nil and Nil for the quarter and nine month ended December 31, 2024 respectively 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 41.40 Lakhs and INR 39.09 Lakhs and other comprehensive income/ (loss) of Nil and Nil for the quarter and nine months ended December 31, 2024 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 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

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Firm Reg. No.

Vardhman Door Fred A

Membership No. 517347

UDIN: 25517347-BMHWZH4304

Place: New Delhi Date: February 04, 2025

SOUTH WEST PINNACLE EXPLORATION LIMITED

CIN-L13203HR2006PLC049480

Regd & Corp. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Standalone Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2024

(INR in Lakhs except per share data)

		STANDALONE					
	Particulars	Quarter Ended Nine Month Ended					
S.N.		December 31,	September	December 31,	December 31,	December 31,	March 31,
1		2024	30, 2024	2023	2024	2023	2024
<u> </u>	-	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income	. =			10.154.55		
	Revenue from operations	4,754.04	2,734.82	4,215.38	10,426.35	8,833.10	13,333.00
	Other income	92.32	155.71	48.56	513.17	188.77	242.12
	Total income	4,846.36	2,890.53	4,263.94	10,939.52	9,021.87	13,575.12
II	Expenses						
	(a) Cost of Materials Consumed	672.54	666.17	682.81	1,919.20	1,807.18	2,511.42
	(b) Purchase of Stock-in-Trade	1,704.69	536.43	1,425.75	3,009.20	2,428.51	4,075.14
	(c) Changes in inventories of Stock-in-Trade		-	23.65	-	-	_
	(d) Other Operating Expense	758.38	471.41	363.18	1,581.00	996.78	1,480.57
	(e) Employee Benefits Expense	674.15	627.03	705.75	1,983.70	1,723.47	2,462.93
	(f) Finance Costs	217.13	214.20	242.52	658.68	603.52	848.82
	(g) Depreciation and Amortisation Expense	252.81	245.33	271.60	741.67	613.31	877.56
	(h) Other Expense	90.87	88.37	72.31	268.95	203.39	346.42
	Total expenses	4,370.57	2,848.95	3,787.57	10,162,40	8,376.16	12,602.86
III	Profit/(Loss) before Exceptional Items and Tax	475.79	41.58	476.37	777.12	645.71	972.26
IV	Exceptional Items	_	_	-	_	-	
	1						
V	Profit/(loss) before tax	475.79	41.58	476.37	777.12	645.71	972.26
VI	Tax expense						
├	(a) Current tax	136.40	(2.78)	105.74	158.66	139.31	234.41
	(b) Tax adjustments relating to earlier years	150.40	(2.70)	103.74	150.00	0.64	(4.51)
	(c) Deferred tax	(8.38)	13.38	11.64	47.77	21.60	34.68
	Total Tax expenses	128.02	10.60	117.38	206.43	161.55	264.58
	Tomi Yuz expenses	120.02	10.00	117,00	200.10	101.00	2011.20
VII	Net Profit/(Loss) for the period	347.77	30,98	358.99	570.69	484.16	707.68
VIII	Other comprehensive income (net of tax)						
7 111	(i) Items that will not be reclassified subsequently to profit or	(0.73)	(0.73)	7.42	(2.18)	6.26	5.10
	loss	, i					
	(ii) Income tax relating to items that will not be reclassified	0.18	0.18	(1.45)	0.54	(1.16)	(0.87)
	subsequently to profit or loss						
	Other Comprehensive Income	(0.55)	(0.55)	5.97	(1.64)	5.10	4.23
IX	Total Comprehensive Income for the Period	347.22	30.43	364,96	569.05	489.26	711.91
X	Paid-up Equity Share Capital	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24
XI	Other Equity						9,640.71
XII	Earnings per share (face value of Rs.10/- each) (not						
Λ11	annualised for the quarter)						
	(a) Basic (INR)	1.25	0.11	1.29	2.05	1.74	2.54
	(b) Diluted (INR)	1.25	0.11	1.29	2.05		2.54

Date: 04.02.2025

Place: Gurugram, Haryana



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SOUTH WEST PINNACLE EXPLORATION LIMITED CIN-L13203HR2006PLC049480

Regd & Corp. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Consolidated Statement of Unaudited Financial Results for the quarter and nine months ended December 31, 2024

		(INR in Lakhs except per share data) CONSOLIDATED						
		Quarter Ended Nine Mo					Year Ended	
S.N.	Particulars	December 31,	September	December 31,	December 31,	December 31,	March 31,	
		2024	30, 2024	2023	2024	2023	2024	
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
I	Income							
	Revenue from operations	4,854.21	2,736.02	4,215.38	10,533.16	8,841.15	13,342.49	
	Other income	92.32	155.71	48.56	513.17	188.77	242.12	
	Total income	4,946.53	2,891.73	4,263.94	11,046.33	9,029.92	13,584.61	
II	Expenses							
	(a) Cost of Materials Consumed	672.54	666.17	682.81	1,919.20	1,807.18	2,511.42	
	(b) Purchase of Stock-in-Trade	1,704.69	536.43	1,425.75	3,009.20	2,428.52	4,075.14	
	(c) Changes in inventories of Stock-in-Trade	-	-	23.65	-	-	-	
	(d) Other Operating Expense	831.71	471.41	363.18	1,654.33	996.78	1,480.57	
	(e) Employee Benefits Expense	674.15	627.03	705.75	1,983.70	1,723.47	2,462.93	
	(f) Finance Costs	217.13	214.20	242.52	658.68	603.52	848.82	
	(g) Depreciation and Amortisation Expense	252.81	245.33	271.60	741.67	613.31	877.66	
	(h) Other Expense Total expenses	90.89 4,443.92	88.38 2,848.96	72.31 3,787.57	268.97 10,235.75	203.49 8,376.27	351.73 12,608.27	
	Total expenses	4,443.72	2,040.70	,	10,233.73	0,570.27	12,000.27	
III	Profit before share of profit/(loss) from joint ventures (net) and tax	502.61	42.77	476.37	810.58	653.65	976.34	
IV	Share of profit/(loss) from joint ventures (net)	41.40	8.09	60.61	39.09	54.82	114.41	
V	Profit/(loss) before tax	544.01	50.86	536.98	849.67	708.47	1,090.75	
	1 Total/(loss) before tax	344.01	30.00	330.70	049.07	/00.4/	1,090.73	
VI	Tax expense							
	(a) Current tax	136.40	(2.78)	105.74	158.66	139.31	234.38	
	(b) Tax adjustments relating to earlier years	-	-	-	-	0.64	(5.24)	
	(c) Deferred tax	(8.38)	13.38	11.64	47.77	21.60	34.68	
	Total Tax expenses	128.02	10.60	117.38	206.43	161.56	263.82	
VII	Net Profit/(Loss) for the period	415.99	40.26	419.60	643.24	546.90	826.93	
VIII	Other comprehensive income (net of tax)							
VIII	(i) Items that will not be reclassified subsequently to profit or loss	(0.73)	(0.73)	7.42	(2.18)	6.26	5.10	
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	0.18	0.18	(1.45)	0.54	(1.16)	(0.87)	
	Other Comprehensive Income	(0.55)	(0.55)	5.97	(1.64)	5.10	4.23	
IX	Total Comprehensive Income for the Period	415.44	39.71	425.57	641.60	552.00	831.16	
37								
X	Net Profit attributable to:	415.00	40.26	410.60	642.04	546.00	026.00	
	Owner's of the parent Non Controlling interest	415.99	40.26	419.60	643.24	546.90	826.98 (0.05)	
XI	Other Comprehensive Income attributable to:							
	Owner's of the parent	(0.55)	(0.55)	5.97	(1.64)	5.10	4.23	
	Non Controlling interest	-	-	-	(1.01)	-	-	
XII	Total Comprehensive Income attributable to :							
	Owner's of the parent	415.44	39.71	425.57	641.60	552.00	831.21	
	Non Controlling interest	-	-	-	311.30	-	(0.05)	
XIII	Paid-up Equity Share Capital	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24	2,790.24	
XIV	Other Equity	-,·· ·-·			-,··· ··- ·	_,	9,359.55	
XV	Earnings per share (face value of Rs.10/- each) (not annualised for the quarter)							

(a) Basic (INR)	1.49	0.14	1.50	2.31	1.96	2.96
(b) Diluted (INR)	1.49	0.14	1.50	2.31	1.96	2.96

Date: 04.02.2025

Place : Gurugram, Haryana

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SOUTH WEST PINNACLE EXPLORATION LIMITED CIN-L13203HR2006PLC049480

Regd & Corp. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003 Consoidated Seegment wise Revenue, Results, Assets and Liabilities for the quarter and and nine months ended December 31, 2024

(INR in Lakhs)

IIVAII)						
	Quarter Ended Nine M					Year Ended
Particulars	December 31,	September 30,	December	December 31,	December 31,	March 31,
1 articulars	2024	2024	31, 2023	2024	2023	2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Drilling & Exploration	3,132.18	2,233.65	2,760.50	7,507.80	7,106.58	9,237.71
(b) Coal Mining & Trading	1,722.03	502.37	1,454.88	3,025.36	1,734.57	4,104.78
Net sales/Income From Operations	4,854.21	2,736.02	4,215.38	10,533.16	8,841.15	13,342.49
2. Segment Results						
(a)Drilling & Exploration	503.72	41.31	470.89	777.35	641.14	946.70
(b) Coal Mining & Trading	(1.11)	1.46	5.48	33.23	12.51	29.64
Profit before share of profit/(loss) from joint ventures (net) and tax	502.61	42.77	476.37	810.58	653.65	976.34
Share of profit/(loss) from joint ventures (net)	41.40	8.09	60.61	39.09	54.82	114.41
Profit on sale of share in subsidiary	-	-	-	-	-	-
Profit before tax	544.01	50.86	536.98	849.67	708.47	1,090.75
Segment assets						
(a)Drilling & Exploration	21,670.69	21,362.34	21,783.78	21,670.69	21,783.78	22,310.41
(b) Coal Mining & Trading	1,514.41	1,380.11	1,152.40	1,514.41	1,152.40	1,182.97
Total	23,185.10	22,742.45	22,936.18	23,185.10	22,936.18	23,493.38
Segment Liabilities						
(a) Segment – A Drilling & Exploration	10,093.84	10,327.07	10,536.41	10,093.84	10,536.41	11,335.74
(b) Segment – B Coal	0.01	76.32	55.15	0.01	55.15	7.91
Total	10,093.85	10,403.39	10,591.56	10,093.85	10,591.56	11,343.65

Notes to Standalone and Consolidated Unaudited Financial results for the quarter and Nine months ended on December 31, 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 February 04, 2025. 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 nine months ended on December 31, 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 the 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.nseindia.com and Bombay Stock Exchange i.e. www.nseindia.com and Bombay Stock Exchange i.e.
- 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 05-178dr. 05-18-23-26-69-05-18-06-18-

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Vikas Jain

Chairman & Managing Director

DIN: 00049217

Place : Gurugram

Date: February 04, 2025