Date: 06.11.2026

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 **Scrip Code: 543986**

Sub- Outcome of Board Meeting held on November 06, 2026

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 06, 2026 through audio visual means (Google meet) has inter alia considered and approved the following item: -

1. Unaudited Financial Results (Standalone & Consolidated) along with Limited Review Report thereon for the quarter and half year ended on September 30, 2026.

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 November 06, 2026.

The Unaudited Financial Results (Standalone and Consolidated) along with Limited Review Report are also available on the Company's website at www.southwestpinnacle.com
The meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 02:50 P.M.

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

Thanking You,
For South West Pinnacle Exploration Limited

VAISHALI
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Vaishali
Company Secretary & Compliance Officer

ISO 9001:2015 Certified Company

CIN NO. : L1303HR006PLC049480

Registered & Corporate Office:

South West Pinnacle Exploration Limited

Ground Floor, Plot No. 15, Sector - 44,

Gurugram - 122 003, Haryana, India

+91 124 4235400, 4235401

+91 124 4235401

info@southwestpinnacle.com

www.southwestpinnacle.com

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 of South West Pinnacle Exploration Limited ('the Company') for the quarter and half year ended September 30, 2026 ('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 ("the Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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 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 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
Firm Reg. No.: 000561N

DOOGAR & ASSOCIATES FRN : 000561N New Delhi Chartered Accountants

Vardhman Doogar
Partner
Membership No. 517347

UDIN: 26517347IPMLDF5560

Place: New Delhi
Date: November 06, 2026

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

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 total comprehensive income of its joint ventures for the quarter and half year ended September 30, 2026 ('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 ("the Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in Ind ia and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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 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
South West Resources Private Limited (formerly known as Pilot Pipelines Private Limited)	Wholly Owned Subsidiary Company
South West Geo Services 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
Alhadeetha Mining LLC	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

DOOGAR & ASSOCIATES FRN 000561N New Delhi Chartered Accountants

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.

6. **The Independent Limited Review Report on the standalone financial result of 1 subsidiary issued for the half year ended on September 30, 2026 contains paragraph on the Going Concern assumption incorporated as under:**

South West Resources Private Limited (formerly known as Pilot Pipelines Private Limited) incurred losses in earlier years resulting into the accumulated losses amounting to INR 242.95 Lakhs as at that date which has fully eroded the net worth of the Company. However, during the half year ended September 30, 2026, the Company reported a profit of INR 71.93 Lakhs. The current liabilities exceeded its current assets by INR 225.48 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 include the Group's share of profit/(loss) after tax of INR 90.31 Lakhs and INR 222.55 Lakhs and total comprehensive income/(loss) of INR Nil and INR Nil for the quarter and half year ended September 30, 2026, as considered in the Statement, in respect of three joint ventures whose financial statements have not been audited by us. These financial information are unaudited and have been furnished to us by the Board of Directors and disclosures included in respect of said joint ventures, is based solely on the information furnished by the Board of Directors of such Companies.

Our opinion on the Statement, is not modified in respect of the above matters with respect to our reliance on the financial information provided by the Board of Directors.

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

For Doogar & Associates
Chartered Accountants
Firm Reg. No.: 000561N

DOOGAR & ASSOCIATES FRN : 000561N New Delhi Chartered Accountants

Vardhman Doogar
Partner
Membership No. 517347

UDIN: 26517347IOWDFN8756

Place: New Delhi
Date: November 06, 2026

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, 2026

(INR in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
I	**Income**						
	(a) Revenue from Operations	5,750.03	6,178.30	6,242.18	11,928.33	10,253.48	24,292.95
	(b) Other Income	92.84	43.93	92.43	136.77	201.62	358.66
	Total Income	**5,842.87**	**6,222.23**	**6,334.61**	**12,065.10**	**10,455.10**	**24,651.61**
II	**Expenses:**						
	(a) Cost of Materials Consumed	1,522.64	1,292.54	648.00	2,815.18	1,316.44	3,658.63
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	(c) Other Operating Expense	1,925.13	2,172.80	3,053.55	4,097.93	5,015.81	10,407.30
	(d) Employee Benefits Expense	1,317.76	1,124.54	858.36	2,442.30	1,572.71	3,570.88
	(e) Finance Costs	168.92	172.21	225.80	341.13	420.84	842.34
	(f) Depreciation and Amortisation Expense	343.74	305.65	293.52	649.39	507.44	1,144.33
	(g) Other Expense	183.79	138.05	230.16	321.84	320.09	897.33
	Total Expenses	**5,461.98**	**5,205.79**	**5,309.39**	**10,667.77**	**9,153.33**	**20,520.81**
III	**Profit/(Loss) before Exceptional Items and Tax**	**380.89**	**1,016.44**	**1,025.22**	**1,397.33**	**1,301.77**	**4,130.80**
IV	Exceptional Items	-	-	-	-	-	-
V	**Profit/(Loss) before tax**	**380.89**	**1,016.44**	**1,025.22**	**1,397.33**	**1,301.77**	**4,130.80**
VI	**Tax Expense:**						
	(a) Current tax	98.33	257.26	240.07	355.59	310.83	1,091.24
	(b) Tax adjustments relating to earlier years	-	-	-	-	-	-
	(c) Deferred tax	5.21	(0.90)	25.10	4.31	24.18	(40.49)
	Total Tax Expense	**103.54**	**256.36**	**265.17**	**359.90**	**335.01**	**1,050.75**
VII	**Net Profit/(Loss) for the period**	**277.35**	**760.08**	**760.05**	**1,037.43**	**966.76**	**3,080.05**
VIII	**Other Comprehensive Income**						
	(i) Items that will not be reclassified to profit or loss	714.10	74.39	16.50	788.49	11.15	(16.47)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(96.71)	(17.00)	(3.66)	(113.71)	(2.31)	3.84
	Other Comprehensive Income	**617.39**	**57.39**	**12.84**	**674.78**	**8.84**	**(12.63)**
IX	**Total Comprehensive Income for the Period**	**894.74**	**817.47**	**772.89**	**1,712.21**	**975.60**	**3,067.42**
X	Paid-up Equity Share Capital	**3,265.14**	**2,983.00**	**2,983.00**	**3,265.14**	**2,983.00**	**2,983.00**
XI	Other Equity						**17,268.42**
XII	**Earnings per share (Face Value of Rs.10/- each) (Not Annualised for the quarter)**						
	(a) Basic	**0.86**	**2.55**	**2.55**	**3.33**	**3.24**	**10.33**
	(b) Diluted	**0.85**	**2.49**	**2.49**	**3.29**	**3.17**	**10.09**

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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 as at September 30, 2026

(INR in Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	9,893.08	9,177.91
Capital work-in-progress	146.32	40.42
Right-of-use Assets	101.99	114.88
Investment Property	245.57	257.85
Intangible assets under development	2,298.52	1,930.58
Financial Assets		
- Investments	1,730.01	540.39
- Loans	630.33	257.86
- Other Financial Asset	1,226.33	859.87
Other Non-Current Assets	458.99	230.82
Total Non-current assets	**16,731.14**	**13,410.58**
Current assets		
Inventories	5,528.99	5,093.93
Financial Assets		
- Trade Receivables	9,626.85	11,644.51
- Cash and Cash Equivalents	44.48	88.81
- Bank Balances other than above	1,214.04	1,042.52
- Loans	367.51	410.34
- Other Financial Asset	269.41	341.83
Current tax assets (Net)	38.12	-
Other Current Assets	1,372.61	1,113.72
Total Current assets	**18,462.00**	**19,735.66**
Total Assets	**35,193.14**	**33,146.25**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	3,265.14	2,983.00
Other Equity	21,495.91	17,268.42
Total Equity	**24,761.05**	**20,251.42**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
- Borrowings	2,242.17	1,599.44
- Lease Liability	112.75	126.88
- Other Financial Liabilities	41.54	41.26
Provisions	37.08	31.97
Deferred Tax Liabilities (Net)	588.38	470.36
Other Non-Current Liabilities	18.65	19.17
Total Non-current liabilities	**3,040.57**	**2,289.08**
Current liabilities		
Financial Liabilities		
- Borrowings	4,561.23	6,261.90
- Trade Payables		
(a) Dues of micro& small enterprises	254.95	186.21
(b) Dues of other than micro & small enterprises	1,479.65	2,201.06
- Lease Liability	27.14	25.49
- Other Financial Liabilities	644.59	587.51
Provisions	201.49	201.49
Current Tax Liabilities (Net)	-	561.35
Other Current Liabilities	222.46	580.74
Total current liabilities	**7,391.51**	**10,605.74**
Total Equity and Liabilities	**35,193.14**	**33,146.25**

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South West Pinnacle Exploration Limited
CIN-L13203HR2006PLC049480
Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003
Statement of Standalone Cash Flows for the half year ended September 30, 2026

(INR in Lakhs)

Particulars			For the half year ended September 30, 2026 (Unaudited)	For the half year ended September 30, 2025 (Unaudited)
A.	**Cash flow from operating activities :**			
	Net Profit before tax		1,397.33	1,301.77
	Adjustment for			
		(Profit)/loss on sale of Property, plant and equipment	-	(17.76)
		Sundry assets written off	5.10	17.40
		Unrealised exchange profit/(loss)	(9.05)	(26.60)
		Rental income	(56.78)	(65.73)
		Depreciation and amortisation expenses	649.39	507.44
		Finance cost	341.13	420.84
		Interest income	(70.07)	(90.69)
		Provision for ECL	7.24	43.16
	Operating profit before working capital changes		**2,264.29**	**2,089.83**
		(Increase)/Decrease in Trade Receivables	2,014.37	(2,519.11)
		(Increase)/Decrease in Financial Assets	72.08	(140.09)
		(Increase)/Decrease in Non Financial Assets	(487.05)	114.25
		(Increase)/Decrease in Inventories	(435.06)	(201.99)
		Increase/(Decrease) in Trade Payables	(652.67)	744.29
		Increase/(Decrease) in Financial liabilities	72.12	121.71
		Increase/(Decrease) in Non Financial liabilities	(358.80)	(304.01)
		Increase/(Decrease) in Provisions	3.49	(7.83)
	Cash generated from operations		**2,492.77**	**(102.96)**
		Less : Taxes paid	(955.06)	(120.10)
		Net cash inflow/ (outflow) from operating activities	**1,537.71**	**(223.06)**
B.	**Cash flow from investing activities**			
		Interest income	70.07	90.69
		Payments for purchase of Property, plant and equipment	(1,445.30)	(3,300.56)
		Proceeds from sale of Property, plant and equipment	-	143.91
		Investment in Fixed deposits (net)	(537.63)	(76.05)
		Investment in Intangible assets under development	(367.94)	(186.62)
		Proceeds from rent	56.78	50.20
		Loans repaid/(given) by/to subsidiary and joint venture	(329.64)	(321.47)
		Investment in joint venture	-	(327.92)
		Investment in others companies	(422.41)	-
		Proceeds from investments	22.90	73.05
		Net cash inflow/ (outflow) from investing activities	**(2,953.19)**	**(3,854.77)**
C.	**Cash flow from financing activities**			
		Proceeds from share warrants	2,797.43	
		Repayment of long term borrowings	(1,250.12)	(982.44)
		Proceeds from long term borrowings	1,892.01	2,767.58
		Proceeds/(repayment) from/of short term borrowings (net)	(1,699.83)	1,169.36
		Payment of lease liabilities	(18.98)	
		Payment of finance cost	(349.36)	(411.30)
		Net cash inflow/ (outflow) from financing activities	**1,371.15**	**2,543.20**
		Net cash flows during the year (A+B+C)	**(44.33)**	**(1,534.63)**
		Cash and cash equivalents (opening balance)	**88.81**	**1,824.50**
		Cash and cash equivalents (closing balance)	**44.48**	**289.87**

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'

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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 Statement of Unaudited Financial Results for the quarter and half year ended September 30, 2026

(INR in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026(Audited)
I	**Income**						
	(a) Revenue from Operations	5,773.04	6,168.21	6,244.47	11,941.25	10,266.09	24,302.17
	(b) Other Income	92.84	43.98	92.43	136.82	201.62	360.29
	Total Income	**5,865.88**	**6,212.19**	**6,336.90**	**12,078.07**	**10,467.71**	**24,662.46**
II	**Expenses:**						
	(a) Cost of Materials Consumed	1,522.64	1,292.54	648.00	2,815.18	1,316.44	3,658.63
	(b) Purchase of Stock-in-Trade	-	-	-	-	-	-
	(c) Other Operating Expense	1,916.09	2,121.13	3,065.12	4,037.22	5,034.53	10,340.77
	(d) Employee Benefits Expense	1,317.76	1,124.54	858.36	2,442.30	1,572.71	3,570.88
	(e) Finance Costs	168.92	172.21	225.80	341.13	420.84	842.34
	(f) Depreciation and Amortisation Expense	345.14	305.90	293.53	651.04	507.45	1,144.33
	(g) Other Expense	184.00	138.15	230.20	322.15	320.22	898.96
	Total Expenses	**5,454.55**	**5,154.47**	**5,321.01**	**10,609.02**	**9,172.19**	**20,455.91**
III	**Profit before share of profit/(loss) from joint ventures (net) and tax**	**411.33**	**1,057.72**	**1,015.89**	**1,469.05**	**1,295.52**	**4,206.55**
	Share of profit/(loss) from joint ventures (net)	90.31	132.24	85.02	222.55	115.55	146.90
IV	**Profit/(Loss) before tax**	**501.64**	**1,189.96**	**1,100.91**	**1,691.60**	**1,411.08**	**4,353.46**
V	**Tax Expense:**						
	(a) Current tax	98.33	257.26	240.07	355.59	310.83	1,091.24
	(b) Tax adjustments relating to earlier years	-	-	-	-	-	-
	(c) Deferred tax	5.21	(0.90)	25.10	4.31	24.18	(40.49)
	Total Tax Expense	**103.54**	**256.36**	**265.17**	**359.90**	**335.01**	**1,050.75**
VI	**Net Profit/(Loss) for the period**	**398.10**	**933.60**	**835.74**	**1,331.70**	**1,076.06**	**3,302.71**
VII	**Other Comprehensive Income**						
	(i) Items that will not be reclassified to profit or loss	714.10	74.39	16.50	788.49	11.15	(16.47)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(96.71)	(17.00)	(3.66)	(113.71)	(2.31)	3.84
	Other Comprehensive Income	**617.39**	**57.39**	**12.84**	**674.78**	**8.84**	**(12.63)**
VIII	**Total Comprehensive Income for the Period**	**1,015.49**	**990.99**	**848.58**	**2,006.48**	**1,084.90**	**3,290.08**
IX	**Net Profit attributable to :**						
	Owner's of the parent	398.10	933.62	835.74	1,331.72	1,076.06	3,302.87
	Non Controlling interest	0.01	(0.02)	-	(0.02)	-	(0.17)
X	**Other Comprehensive Income attributable to:**						
	Owner's of the parent	617.39	57.39	12.84	674.78	8.84	(12.63)
	Non Controlling interest	-	-	-	-	-	-
XI	**Total Comprehensive Income attributable to :**						
	Owner's of the parent	1,015.49	991.01	848.58	2,006.50	1,084.90	3,290.24
	Non Controlling interest	0.01	(0.02)	-	(0.02)	-	(0.17)
XII	Paid-up Equity Share Capital	**3,265.14**	**2,983.00**	**2,983.00**	**3,265.14**	**2,983.00**	**2,983.00**
XIII	Other Equity						**17,370.23**
XIV	**Earnings per share (Face Value of Rs.10/- each) (Not Annualised for the quarter)**						
	(a) Basic	**1.23**	**3.13**	**2.80**	**4.28**	**3.61**	**11.07**
	(b) Diluted	**1.23**	**3.06**	**2.74**	**4.23**	**3.52**	**10.82**

Vikas Jain

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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 Statement of Assets and Liabilities as at September 30, 2026

(INR in Lakhs)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	9,924.08	9,177.91
Capital work-in-progress	146.32	40.42
Right-of-use Assets	101.99	114.88
Investment Property	245.57	257.85
Intangible assets under development	2,298.52	1,930.58
Goodwill	11.21	11.21
Financial Assets		
- Investments	2,308.37	896.20
- Loans	630.33	257.86
- Other Financial Asset	1,227.85	861.39
Other Non-Current Assets	458.94	230.82
Total Non-current assets	**17,353.18**	**13,779.12**
Current assets		
Inventories	5,528.99	5,093.93
Financial Assets		
- Trade Receivables	9,673.82	11,655.21
- Cash and Cash Equivalents	80.65	129.40
- Bank Balances other than above	1,214.04	1,042.52
- Loans	2.18	0.20
- Other Financial Asset	215.09	320.57
Current tax assets (Net)	84.41	38.66
Other Current Assets	1,410.19	1,152.11
Assets classified as held for sale	-	-
Total Current assets	**18,209.37**	**19,432.60**
Total Assets	**35,562.55**	**33,211.72**
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	3,265.14	2,983.00
Other Equity	21,892.02	17,370.23
Total Equity	**25,157.16**	**20,353.23**
Non Controlling Interest	(0.31)	(0.29)
Total equity	**25,156.85**	**20,352.94**
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
- Borrowings	2,242.17	1,599.44
- Lease Liability	112.75	126.88
- Other Financial Liabilities	41.54	41.26
Provisions	37.08	31.97
Deferred Tax Liabilities (Net)	588.38	470.36
Other Non-Current Liabilities	18.65	19.17
Total Non-current liabilities	**3,040.57**	**2,289.08**
Current liabilities		
Financial Liabilities		
- Borrowings	4,561.73	6,262.40
- Trade Payables		
(a) Dues of micro& small enterprises	254.95	186.21
(b) Dues of other than micro & small enterprises	1,442.95	2,134.78
- Lease Liability	27.14	25.49
- Other Financial Liabilities	654.08	597.60
Provisions	201.49	201.49
Current Tax Liabilities (Net)	-	561.36
Other Current Liabilities	222.79	600.38
Total current liabilities	**7,365.13**	**10,569.70**
Total Equity and Liabilities	**35,562.55**	**33,211.72**

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South West Pinnacle Exploration Limited
CIN-L13203HR2006PLC049480
Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003
Statement of Consolidated Cash Flows for the half year ended September 30, 2026

(INR in Lakhs)

Particulars			For the half year ended September 30, 2026 (Unaudited)	For the half year ended September 30, 2025 (Unaudited)
A.	**Cash flow from operating activities :**			
	Net Profit before tax		1,691.60	1,411.07
	Adjustment for			
		(Profit)/loss on sale of Property, plant and equipment	-	(17.76)
		Sundry assets written off	5.10	17.40
		Unrealised exchange profit/(loss)	(9.05)	(26.60)
		Rental income	(56.78)	(65.73)
		Depreciation and amortisation expenses	651.04	507.45
		Finance cost	341.13	420.84
		Interest received	(70.07)	(90.69)
		Share of (Profit)/Loss from sales of share in subsidiary	(222.55)	(115.55)
		Provision for ECL	7.24	43.16
	Operating profit before working capital changes		**2,337.66**	**2,083.58**
		(Increase)/Decrease in Trade Receivables	1,978.10	(2,332.66)
		(Increase)/Decrease in Financial Assets	105.14	(130.11)
		(Increase)/Decrease in Non Financial Assets	(486.19)	92.67
		(Increase)/Decrease in Inventories	(435.06)	(201.99)
		Increase/(Decrease) in Trade Payables	(623.09)	623.92
		Increase/(Decrease) in Financial liabilities	71.53	(3.68)
		Increase/(Decrease) in Non Financial liabilities	(378.11)	(315.54)
		Increase/(Decrease) in Provisions	3.49	(7.83)
	Cash generated from operations		**2,573.46**	**(191.64)**
		Less : Taxes paid	(962.70)	(124.58)
		Net cash inflow/ (outflow) from operating activities	**1,610.76**	**(316.22)**
B.	**Cash flow from investing activities**			
		Interest income	70.07	90.69
		Payments for purchase of Property, plant and equipment	(1,477.95)	(3,300.56)
		Proceeds from sale of Property, plant and equipment	-	143.91
		Investment in Fixed deposits (net)	(537.63)	(76.05)
		Investment in Intangible assets under development	(367.94)	(186.62)
		Proceeds from rent	56.78	50.18
		Loans repaid/(given) by/to subsidiary and joint venture and otl	(374.45)	(321.47)
		Investment in joint ventures	(422.41)	(327.92)
		Investment in Mutual fund	22.90	73.05
		Net cash inflow/ (outflow) from investing activities	**(3,030.64)**	**(3,854.78)**
C.	**Cash flow from financing activities**			
		Proceeds from share warrants	2,797.43	
		Repayment of long term borrowings	(1,250.12)	(982.44)
		Proceeds from long term borrowings	1,892.01	2,767.58
		Proceeds/(repayment) from/of short term borrowings (net)	(1,699.83)	1,169.37
		Dividend paid (including dividend distribution tax)	-	-
		Payment of lease liabilities	(18.98)	
		Payment of interest	(349.38)	(411.33)
		Net cash inflow/ (outflow) from financing activities	**1,371.13**	**2,543.18**
		Net cash flows during the year (A+B+C)	**(48.75)**	**(1,627.83)**
		Cash and cash equivalents (opening balance)	**129.40**	**1,944.08**
		Cash and cash equivalents (closing balance)	**80.65**	**316.25**

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'

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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, 2026

`(INR in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1. Segment Revenue						
(a) Drilling & Exploration	5,773.04	6,168.21	6,244.47	11,941.25	10,266.09	24,302.17
(b) Coal Mining & Trading	-	-	-	-	-	-
Net sales/Income From Operations	**5,773.04**	**6,168.21**	**6,244.47**	**11,941.25**	**10,266.09**	**24,302.17**
2. Segment Results						
(a)Drilling & Exploration	411.34	1,057.72	1,015.89	1,469.05	1,295.52	4,206.55
(b) Coal Mining & Trading	-	-	-	-	-	-
Profit before share of profit/(loss) from joint ventures (net) and tax	**411.34**	**1,057.72**	**1,015.89**	**1,469.05**	**1,295.52**	**4,206.55**
Share of profit/(loss) from joint ventures (net)	90.31	132.24	85.02	222.55	115.55	146.90
Profit on sale of share in subsidiary	-	-	-	-	-	
Profit before tax	**501.65**	**1,189.96**	**1,100.92**	**1,691.60**	**1,411.08**	**4,353.45**
Segment assets						
(a)Drilling & Exploration	33,264.03	32,855.38	30,534.79	33,264.03	30,534.79	31,281.15
(b) Coal Mining & Trading	2,298.52	2,127.52	1,617.43	2,298.52	1,617.43	1,930.58
Total	**35,562.55**	**34,982.90**	**32,152.22**	**35,562.55**	**32,152.22**	**33,211.73**
Segment Liabilities						
(a) Segment – A Drilling & Exploration	10,405.71	11,393.97	14,004.46	10,405.71	14,004.46	12,858.78
(b) Segment – B Coal	-	-	-	-	-	-
Total	**10,405.71**	**11,393.97**	**14,004.46**	**10,405.71**	**14,004.46**	**12,858.78**

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Notes to Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended on September 30, 2026

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 06, 2026. 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, 2026.

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
South West Resources Private Limited (formerly known as Pilot Pipelines Pvt. Ltd.)	Wholly Owned Subsidiary
South West Geo Services Private Limited	Wholly Owned Subsidiary
South West Oil Field Services Private Limited	Subsidiary Company
Alara Resources LLC	Joint Venture (JV)
South West Smit JV	Joint Venture (JV)
Al Hadeetha Mining LLC	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 the development of said coal block, the Company has now completed the exploration activities & submitted the GR which has now been approved. Now, the mining plan is presently being finalised and expected to be submitted in near future in furtherance of coal block development. 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

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Vikas Jain
Chairman & Managing Director
DIN : 00049217

Place : Gurugram
Date : November 06, 2026