

South West Pinnacle

ISO 9001: 2015 Certified Company

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

Date: May 04, 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 Script Code: 543986
--	---

Subject: Outcome of Board Meeting held on May 04, 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 "South West Pinnacle Exploration Limited" ("the Company") at their Meeting held today i.e., Monday, May 04, 2026, at the registered and corporate office of the Company situated at Ground Floor, Plot No. 15, Sector 44, Gurgaon, Haryana 122003 have interalia considered and approved the following matters:-

1. The Audited Financial Statements (Standalone & Consolidated) of the Company for the year ended March 31, 2026.
2. The Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended on March 31, 2026. Copy of the same is enclosed along with Reports of the Auditors thereon and a declaration duly signed by the Chief Financial Officer stating that the said Audit Reports are with unmodified opinion.

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 May 04, 2026.
3. Appointment of Mr. Anmol, Manager (Audit and Accounts), as an internal auditor of the company for FY 2026-27.

Further, the details required for above said appointment under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, are attached as Annexure-I.

South West Pinnacle

ISO 9001: 2015 Certified Company

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

The Audited Financial Result (Standalone and Consolidated) along with Auditor's Report thereon are also available on the Company's website www.southwestpinnacle.com

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 06:30 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 Digitally signed by VAISHALI
Date: 2026.05.04 19:33:26
+05'30'

Vaishali
Company Secretary & Compliance Officer



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

Annexure-I

Brief Profile pursuant to the details as required under regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

S.No	Particulars	Details
1.	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment as Internal Auditor for FY 2026-27
2.	Date of appointment	May 04, 2026
3.	Brief Profile	Mr. Anmol is a qualified Chartered Account, and an associate member of the Institute of Chartered Accountant of India.
4.	Disclosure of relationships between directors (in case of appointment of a director)	NA

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on Quarterly and Year Ended Audited Standalone Financial Results of 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

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of South West Pinnacle Exploration Limited (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income/(loss) and other financial information of the Company for the quarter the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The Statement, which includes the Standalone Financial Results is the responsibility of the Board of Directors and has been approved by it for the issuance. The Statement has been prepared on the basis of the standalone annual financial statements. The Company's management and the Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally



accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

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

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion, our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



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


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


Other Matter

The Statement includes the results for the quarter ended 31st March, 2026 and 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 and 31st March 2025 and the published un-audited year to date figures up to the third quarter of the respective financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion on the same is not modified in respect of above matter.

For Doogar & Associates
Chartered Accountants
ICAI Firm registration number: 000561N


Vardhman Doogar
Partner
Membership No. 517347



UDIN: 26517347N@XWW26025

Place: New Delhi
Date: May 04, 2026

DOOGAR & ASSOCIATES

Chartered Accountants

Independent Auditor's Report on the Quarterly and Year Ended Audited Consolidated Financial Results of 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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year ended consolidated financial results of South West Pinnacle Exploration Limited (hereinafter referred to as "the company"/"Holding Company"), and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") and its share of net profit/(loss) after tax and total comprehensive income/(loss) of its joint ventures for the quarter and for the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on standalone financial statements/ financials results/ financials information of subsidiaries and joint ventures, referred to in Other Matters paragraph below, the Statement:

- i. includes the results of the following entities:
 - 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 Oil Field Services Private Limited (Subsidiary)
 - South West Geo Services Private Limited (Wholly Owned Subsidiary Company)
 - Alara Resources LLC (Joint Venture)
 - South West Samit JV (Joint Venture)
 - Alhadeetha Mining LLC (Joint Venture)
- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income/(loss) and other financial information of the Group and its joint ventures for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the Group and its joint ventures in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our



13, Community Centre, East of Kailash, New Delhi - 110065
E-mail : client@doogar.com, admin@doogar.com, Website : www.doogar.com
Ph. : 011-46579759, 41051966, 47037656
Branches at : Mumbai and Agra

audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

The Independent Auditors Report on the standalone financial result of 1 subsidiary issued for the quarter and year ended on March 31, 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 314.88 Lakhs as at that date which has fully eroded the net worth of the Company. The current liabilities exceeded its current assets by INR 266.40 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 strategic plans and letter of financial support from Holding Company.

Management's Responsibilities for the Consolidated Financial Results

The Statement which is the responsibility of the Holding Company's management and has been approved by the Holding's Company Boards of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive income and other financial information of the Group and its joint ventures in accordance with the applicable accounting standards prescribed under section 133 of the Act 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 respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its joint venture and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies, making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group and of its joint ventures are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of its joint ventures and are responsible for overseeing the financial reporting process of the Group and of its joint ventures.

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error



Other Matters

The Statement include the Group's share of profit/(loss) after tax of INR 88.66 Lakhs and INR 146.90 Lakhs and total comprehensive income/(loss) of INR Nil and Rs. Nil for the quarter and year ended March 31, 2026 respectively, 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 associates, is based solely on the information furnished by the Board of Directors of such Companies. In our opinion and according to the information and explanations given to us by the Board of Directors, these financial statements are not material to the Group.

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.

The Statement includes the results for the quarter ended March 31, 2026 and March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and March 31, 2025 and the published unaudited year-to-date figures up to the third quarter of the respective financial years, which were subjected to a limited review by us, as required under the Listing Regulations.

For Doogar & Associates

Chartered Accountants

ICAI Firm registration number: 000561N


Vardhman Doogar

Partner

Membership No. 517347



UDIN: 26517347MVQCTJ05773

Place: New Delhi

Date: May 04, 2026

South West Pinnacle Exploration Limited
CIN-L13203HR2006PLC049480
Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003
Standalone Statement of Audited Financial Results for the quarter and year ended March 31, 2026

(INR in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
I	Income					
	(a) Revenue from Operations	7,773.27	6,266.20	7,380.78	24,292.95	17,919.32
	(b) Other Income	83.78	73.26	66.96	358.66	467.94
	Total Income	7,857.05	6,339.46	7,447.74	24,651.61	18,387.26
II	Expenses:					
	(a) Cost of Materials Consumed	1,339.70	1,002.49	939.28	3,658.63	2,858.48
	(b) Purchase of Stock-in-Trade	-	-	1,481.72	-	4,490.92
	(c) Other Operating Expense	2,904.17	2,487.32	2,386.08	10,407.30	3,967.08
	(d) Employee Benefits Expense	1,086.98	911.19	760.17	3,570.88	2,743.87
	(e) Finance Costs	212.67	208.83	210.05	842.34	868.73
	(f) Depreciation and Amortisation Expense	322.13	314.76	218.18	1,144.33	959.85
	(g) Other Expense	484.26	92.98	251.62	897.33	520.57
	Total Expenses	6,349.91	5,017.57	6,247.10	20,520.81	16,409.50
III	Profit/(Loss) before Exceptional Items and Tax	1,507.14	1,321.89	1,200.64	4,130.80	1,977.76
IV	Exceptional Items	-	-	-	-	-
V	Profit/(Loss) before tax	1,507.14	1,321.89	1,200.64	4,130.80	1,977.76
VI	Tax Expense:					
	(a) Current tax	449.67	330.74	347.57	1,091.24	506.23
	(b) Tax adjustments relating to earlier years	-	-	(63.34)	-	(63.34)
	(c) Deferred tax	(76.73)	12.06	4.59	(40.49)	52.36
	Total Tax Expense	372.94	342.80	288.82	1,050.75	495.25
VII	Net Profit/(Loss) for the period	1,134.20	979.09	911.82	3,080.05	1,482.51
VIII	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	69.35	(96.97)	(17.35)	(16.47)	(19.53)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(18.85)	25.00	4.47	3.84	5.01
	Other Comprehensive Income	50.50	(71.97)	(12.88)	(12.63)	(14.52)
IX	Total Comprehensive Income for the Period	1,184.70	907.12	898.94	3,067.42	1,467.99
X	Paid-up Equity Share Capital	2,983.00	2,983.00	2,983.00	2,983.00	2,983.00
XI	Other Equity				17,268.42	14,201.00
XII	Earnings per share (Face Value of Rs.10/- each) (Not Annualised for the quarter)					
	(a) Basic	3.80	3.28	3.24	10.33	5.27
	(b) Diluted	3.71	3.21	3.24	10.09	5.26

Vikas Jain
Digitally signed
by Vikas Jain
Date:
2026.05.04
19:01:37
+05'30'

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 March 31, 2026

(INR in Lakhs)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	9,177.91	6,250.13
Capital work-in-progress	40.42	67.17
Right-of-use Assets	114.88	140.64
Investment Property	257.85	284.92
Intangible assets under development	1,930.58	1,430.81
Financial Assets		
- Investments	540.39	318.39
- Loans	257.86	91.09
- Other Financial Asset	859.87	573.98
Other Non-Current Assets	230.82	317.95
Total Non-current assets	13,410.58	9,475.08
Current assets		
Inventories	5,093.93	4,624.04
Financial Assets		
- Trade Receivables	11,644.51	7,433.89
- Cash and Cash Equivalents	88.81	1,824.50
- Bank Balances other than above	1,042.52	2,157.36
- Loans	410.34	500.35
- Other Financial Asset	341.83	171.02
Current tax assets (Net)	-	-
Other Current Assets	1,113.72	1,350.12
Assets classified as held for sale	-	0.55
Total Current assets	19,735.66	18,061.83
Total Assets	33,146.25	27,536.91
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,983.00	2,983.00
Other Equity	17,268.42	14,201.00
Total Equity	20,251.42	17,184.00
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
- Borrowings	1,599.44	1,220.62
- Lease Liability	126.88	152.37
- Other Financial Liabilities	41.26	40.75
Provisions	31.97	79.38
Deferred Tax Liabilities (Net)	470.36	514.69
Other Non-Current Liabilities	19.17	21.72
Total Non-current liabilities	2,289.08	2,029.53
Current liabilities		
Financial Liabilities		
- Borrowings	6,261.90	5,070.77
- Trade Payables		
(a) Dues of micro & small enterprises	186.21	462.34
(b) Dues of other than micro & small enterprises	2,201.06	1,361.46
- Lease Liability	25.49	23.39
- Other Financial Liabilities	587.51	408.61
Provisions	201.49	145.39
Current Tax Liabilities (Net)	561.35	125.28
Other Current Liabilities	580.74	726.14
Total current liabilities	10,605.74	8,323.38
Total Equity and Liabilities	33,146.25	27,536.91

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 year ended 31st March, 2026

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
A. Cash flow from operating activities :		
Net Profit before tax	4,130.80	1,977.76
Adjustment for		
(Profit)/loss on sale of Property, plant and equipment	(26.52)	(206.22)
Sundry assets written off	197.79	43.86
Sundry liabilities written-off	-	(40.83)
Unrealised exchange profit/(loss)	(39.34)	(2.07)
Rental income	(120.12)	(109.26)
Depreciation and amortisation expenses	1,144.33	959.85
Finance cost	842.34	868.73
Interest received	(171.00)	(107.92)
Provision for ECL	87.18	100.78
Operating profit before working capital changes	6,045.46	3,484.68
(Increase)/Decrease in Trade Receivables	(4,456.25)	(1,950.76)
(Increase)/Decrease in Financial Assets	(164.75)	25.25
(Increase)/Decrease in Non Financial Assets	323.53	(45.24)
(Increase)/Decrease in Inventories	(469.89)	(281.67)
Increase/(Decrease) in Trade Payables	563.48	1,213.82
Increase/(Decrease) in Financial liabilities	152.00	56.26
Increase/(Decrease) in Non Financial liabilities	(147.95)	359.10
Increase/(Decrease) in Provisions	5.46	2.97
Cash generated from operations	1,851.09	2,864.42
Less : Taxes paid	(655.17)	(295.73)
Net cash inflow/ (outflow) from operating activities	1,195.92	2,568.69
B. Cash flow from investing activities		
Interest income	171.00	107.92
Payments for purchase of Property, plant and equipment	(4,254.36)	(221.29)
Proceeds from sale of Property, plant and equipment	288.91	1,151.20
Investment in Fixed deposits (net)	838.75	(1,168.83)
Investment in Intangible assets under development	(499.77)	(348.91)
Proceeds from rent	104.26	92.06
Loans repaid/(given) by/to subsidiary and joint venture	(76.76)	(49.32)
Investment in subsidiary	-	(1.00)
Investment in joint venture	(39.92)	-
Investment in others	(288.00)	-
Investment in Mutual fund	92.68	12.29
Net cash inflow/ (outflow) from investing activities	(3,663.22)	(425.88)
C. Cash flow from financing activities		
Proceeds from issue of equity share under private placement	-	2,548.30
Proceeds from share warrants	-	932.48
Expenses on issue of shares	-	(158.90)
Repayment of long term borrowings	(2,079.48)	(2,080.07)
Proceeds from long term borrowings	2,908.66	250.00
Proceeds/(repayment) from/of short term borrowings (net)	740.74	(949.18)
Dividend paid (including dividend distribution tax)	-	(36.82)
Payment of finance cost	(838.31)	(862.58)
Net cash inflow/ (outflow) from financing activities	731.61	(356.78)
Net cash flows during the year (A+B+C)	(1,735.69)	1,786.03
Cash and cash equivalents (opening balance)	1,824.50	38.47
Cash and cash equivalents (closing balance)	88.81	1,824.50

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"

South West Pinnacle Exploration Limited
CIN-L13203HR2006PLC049480
Reg. Office: Ground Floor, Plot No. 15, Sector 44, Gurugram, Haryana, India-122003
Consolidated Statement of Audited Financial Results for the quarter and year ended March 31, 2026

(INR in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended	
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
I	Income					
	(a) Revenue from Operations	7,769.51	6,266.57	7,384.15	24,302.17	18,029.50
	(b) Other Income	85.41	73.26	83.80	360.29	484.78
	Total Income	7,854.92	6,339.83	7,467.95	24,662.46	18,514.28
II	Expenses:					
	(a) Cost of Materials Consumed	1,339.70	1,002.49	939.28	3,658.63	2,858.48
	(b) Purchase of Stock-in-Trade	-	-	1,481.72	-	4,490.92
	(c) Other Operating Expense	2,818.83	2,487.41	2,288.05	10,340.77	3,942.38
	(d) Employee Benefits Expense	1,086.98	911.19	760.17	3,570.88	2,743.87
	(e) Finance Costs	212.67	208.83	210.05	842.34	868.73
	(f) Depreciation and Amortisation Expense	322.13	314.75	218.19	1,144.33	959.86
	(g) Other Expense	485.59	93.15	375.16	898.96	644.13
	Total Expenses	6,265.90	5,017.82	6,272.62	20,455.91	16,508.37
III	Profit before share of profit/(loss) from joint ventures (net) and tax	1,589.02	1,322.01	1,195.33	4,206.55	2,005.91
	Share of profit/(loss) from joint ventures (net)	88.66	(57.31)	92.82	146.90	131.91
IV	Profit/(Loss) before tax	1,677.68	1,264.70	1,288.15	4,353.46	2,137.83
V	Tax Expense:					
	(a) Current tax	449.67	330.74	347.56	1,091.24	506.22
	(b) Tax adjustments relating to earlier years	-	-	(63.34)	-	(63.34)
	(c) Deferred tax	(76.73)	12.06	4.59	(40.49)	52.36
	Total Tax Expense	372.94	342.80	288.81	1,050.75	495.24
VI	Net Profit/(Loss) for the period	1,304.74	921.90	999.34	3,302.71	1,642.59
VII	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	69.35	(96.97)	(17.35)	(16.47)	(19.53)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(18.85)	25.00	4.47	3.84	5.01
	Other Comprehensive Income	50.50	(71.97)	(12.88)	(12.63)	(14.52)
VIII	Total Comprehensive Income for the Period	1,355.24	849.93	986.46	3,290.08	1,628.07
IX	Net Profit attributable to :					
	Owner's of the parent	1,304.89	921.92	999.39	3,302.87	1,642.64
	Non Controlling interest	(0.15)	(0.02)	(0.05)	(0.17)	(0.05)
X	Other Comprehensive Income attributable to:					
	Owner's of the parent	50.50	(71.97)	(12.88)	(12.63)	(14.52)
	Non Controlling interest	-	-	-	-	-
XI	Total Comprehensive Income attributable to :					
	Owner's of the parent	1,355.39	849.95	986.51	3,290.24	1,628.12
	Non Controlling interest	(0.15)	(0.02)	(0.05)	(0.17)	(0.05)
XII	Paid-up Equity Share Capital	2,983.00	2,983.00	2,983.00	2,983.00	2,983.00
XIII	Other Equity				17,370.23	14,079.98
XIV	Earnings per share (Face Value of Rs.10/- each) (Not Annualised for the quarter)					
	(a) Basic	4.37	3.09	3.56	11.07	5.84
	(b) Diluted	4.27	3.02	3.55	10.82	5.83

Vikas Jain
Digitally signed
by Vikas Jain
Date: 2026.05.04
19:03:14 +05'30'

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 March 31, 2026

Particulars	(INR in Lakhs)	
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
ASSETS		
Non-current assets		
Property, Plant and Equipment	9,177.91	6,250.13
Capital work-in-progress	40.42	67.16
Right-of-use Assets	114.88	140.64
Investment Property	257.85	284.92
Intangible assets under development	1,930.58	1,430.81
Goodwill	11.21	11.21
Financial Assets		
- Investments	896.20	527.30
- Loans	257.86	91.09
- Other Financial Asset	861.39	573.98
Other Non-Current Assets	230.82	317.95
Total Non-current assets	13,779.12	9,695.19
Current assets		
Inventories	5,093.93	4,624.04
Financial Assets		
- Trade Receivables	11,655.21	7,634.49
- Cash and Cash Equivalents	129.40	1,944.08
- Bank Balances other than above	1,042.52	2,157.36
- Loans	0.20	0.20
- Other Financial Asset	320.57	166.02
Current tax assets (Net)	38.66	17.07
Other Current Assets	1,152.11	1,366.02
Assets classified as held for sale	-	0.54
Total Current assets	19,432.60	17,909.82
Total Assets	33,211.73	27,605.01
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	2,983.00	2,983.00
Other Equity	17,370.23	14,079.98
Total Equity	20,353.23	17,062.98
Non Controlling Interest	(0.29)	(0.13)
Total equity	20,352.94	17,062.85
LIABILITIES		
Non-current liabilities		
Financial Liabilities		
- Borrowings	1,599.44	1,220.62
- Lease Liability	126.88	152.37
- Other Financial Liabilities	41.26	40.75
Provisions	31.97	79.38
Deferred Tax Liabilities (Net)	470.36	514.69
Other Non-Current Liabilities	19.17	21.72
Total Non-current liabilities	2,289.08	2,029.53
Current liabilities		
Financial Liabilities		
- Borrowings	6,262.40	5,071.26
- Trade Payables		
(a) Dues of micro & small enterprises	186.21	462.34
(b) Dues of other than micro & small enterprises	2,134.78	1,403.84
- Lease Liability	25.49	23.39
- Other Financial Liabilities	597.60	543.38
Provisions	201.49	145.39
Current Tax Liabilities (Net)	561.36	125.28
Other Current Liabilities	600.38	737.75
Total current liabilities	10,569.70	8,512.63
Total Equity and Liabilities	33,211.72	27,605.01

South West Pinnacle Exploration Limited
CIN-L13203HR2006PLC049480

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

Consolidated Statement of Cash Flows for the year ended 31st March, 2026

(INR in Lakhs)

Particulars	For the year ended March 31, 2026 (Audited)	For the year ended March 31, 2025 (Audited)
A. Cash flow from operating activities :		
Net Profit before tax	4,353.45	2,137.82
Adjustment for		
(Profit)/loss on sale of Property, plant and equipment	(26.52)	(206.22)
Sundry assets written off	197.79	43.86
Sundry liabilities written-off	(1.63)	(40.83)
Unrealised exchange profit/(loss)	(39.34)	(2.07)
Rental income	(120.12)	(109.26)
Depreciation and amortisation expenses	1,144.33	959.86
Finance cost	842.34	868.73
Interest received	(171.00)	(107.92)
Share of profit/(loss) from joint ventures (net)	(146.90)	(131.91)
Provision for ECL	87.18	100.78
Operating profit before working capital changes	6,119.58	3,512.84
(Increase)/Decrease in Trade Receivables	(4,266.35)	(2,032.15)
(Increase)/Decrease in Financial Assets	(150.01)	21.88
(Increase)/Decrease in Non Financial Assets	301.04	(60.51)
(Increase)/Decrease in Inventories	(469.89)	(281.67)
Increase/(Decrease) in Trade Payables	456.45	1,254.58
Increase/(Decrease) in Financial liabilities	27.32	190.08
Increase/(Decrease) in Non Financial liabilities	(139.92)	370.71
Increase/(Decrease) in Provisions	5.46	2.97
Cash generated from operations	1,883.68	2,978.73
Less : Taxes paid	(676.75)	(311.87)
Net cash inflow/ (outflow) from operating activities	1,206.93	2,666.86
B. Cash flow from investing activities		
Interest income	171.00	107.92
Payments for purchase of Property, plant and equipment	(4,254.31)	(221.28)
Proceeds from sale of Property, plant and equipment	288.91	1,151.20
Investment in Fixed deposits (net)	838.75	(1,168.83)
Investment in Intangible assets under development	(499.77)	(348.91)
Proceeds from rent	104.26	92.06
Loans repaid/(given) by/to joint venture	(166.77)	(51.32)
Investment in joint venture	(39.92)	-
Investment in other companies	(288.00)	-
Proceeds from investments	92.68	12.29
Net cash inflow/ (outflow) from investing activities	(3,753.17)	(426.87)
C. Cash flow from financing activities		
Proceeds from issue of equity share under private placement	-	2,548.30
Proceeds from share warrants	-	932.48
Expenses on issue of shares	-	(158.90)
Repayment of long term borrowings	(2,079.48)	(2,080.07)
Proceeds from long term borrowings	2,908.66	250.00
Proceeds/(repayment) from/of short term borrowings (net)	740.76	(949.18)
Dividend paid (including dividend distribution tax)	-	(36.82)
Payment of interest	(838.37)	(862.60)
Net cash inflow/ (outflow) from financing activities	731.57	(356.78)
Net cash flows during the year (A+B+C)	(1,814.67)	1,883.21
Cash and cash equivalents (opening balance)	1,944.08	60.88
Cash and cash equivalents (closing balance)	129.40	1,944.08

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"

Vikas Jain

Digitally signed by Vikas Jain
Date: 2026.05.04 19:04:30
+05'30'

South West Pinnacle Exploration Limited

CIN-L13203HR2006PLC049480

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

Consolidated Segment wise Revenue, Results, Assets and Liabilities for the quarter and year ended March 31, 2026

(INR in Lakhs)

Particulars	Quarter Ended			Year Ended	
	March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1. Segment Revenue					
(a) Drilling & Exploration	7,769.51	6,266.57	5,875.59	24,302.17	13,495.58
(b) Coal Business	-	-	1,508.56	-	4,533.92
Net sales/Income From Operations	7,769.51	6,266.57	7,384.15	24,302.17	18,029.50
2. Segment Results					
(a) Drilling & Exploration	1,589.02	1,322.01	1,185.56	4,206.55	1,962.92
(b) Coal Business	-	-	9.77	-	43.00
Profit before share of profit/(loss) from joint ventures (net) and tax	1,589.02	1,322.01	1,195.33	4,206.55	2,005.92
Share of profit/(loss) from joint ventures (net)	88.66	(57.31)	92.82	146.90	131.91
Profit on sale of share in subsidiary	-	-	-	-	-
Profit before tax	1,677.68	1,264.70	1,288.15	4,353.45	2,137.83
Segment assets					
(a) Drilling & Exploration	31,281.15	29,528.74	26,174.20	31,281.15	26,174.20
(b) Coal Business	1,930.58	1,846.31	1,430.81	1,930.58	1,430.81
Total	33,211.73	31,375.05	27,605.01	33,211.73	27,605.01
Segment Liabilities					
(a) Segment – A Drilling & Exploration	12,858.78	12,377.87	10,542.16	12,858.78	10,542.16
(b) Segment – B Coal Business	-	6.36	-	-	-
Total	12,858.78	12,384.23	10,542.16	12,858.78	10,542.16

Digitally signed by
Vikas Jain
Date: 2026.05.04
19:04:53 +05'30'

Notes to Standalone and Consolidated Audited Financial Results for the quarter and year ended on March 31, 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 May 04, 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 year ended on March 31, 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 Samit 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. Recently in exercise of powers conferred under Mines and Mineral (Development and Regulation) Act 1957, Ministry of Coal, Government of India vide its notification dated 26th November, 2025 published in Gazette of India on 27th Nov 2025, South West Pinnacle Exploration Limited (Company) has been notified as accredited prospecting agency for carrying out prospecting operations for the exploration of coal and Lignite. In the wake of said notification, the mine development/exploration activities of coal block has commenced and are going on well. Once the exploration is completed, GR and mining plan preparation besides process of obtaining other approvals/ clearances from various agencies/ authorities shall be initiated. In the meanwhile, the requisite details of the segment reporting as prescribed are attached.
6. The company being in the business of drilling and exploration, mobilization and demobilization of resources including rigs may sometimes have an effect on the revenue and profitability.
7. The above financial results are available on the website of the Company i.e. www.southwestpinnacle.com and also on the website of National Stock Exchange i.e. www.nseindia.com and Bombay Stock Exchange i.e. www.bseindia.com
8. The figures of the previous period(s) have been re-grouped/reclassified wherever considered necessary.

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

Vikas Jain

Vikas Jain

Chairman & Managing Director

DIN : 00049217

Digitally signed by Vikas
Jain
Date: 2026.05.04
19:05:17 +05'30'

Place : Gurugram
Date : May 04, 2026

South West Pinnacle

ISO 9001: 2015 Certified Company

South West Pinnacle Exploration Ltd
CIN NO.: L13203HR2006PLC049480

Regd & Corp Office:

Ground Floor, Plot No.15,
Sector-44, Gurgaon 122003, Haryana,
India.

T: +91 124 4235400, 4235401

F: +91 124 4235402

E: info@southwestpinnacle.com

W: www.southwestpinnacle.com

Date: May 04, 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 Script Code: 543986
--	--

Sub: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Dear Sir/Madam,

In compliance with regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and SEBI circular No. CIR/CFD/CMD56/2016 dated May 27, 2016 and modified thereon, we hereby declare that M/s Doogar & Associates, Chartered Accountants, Statutory Auditor of the Company have issued the Audit Report with unmodified opinion for the Audited Financial Results (Standalone & Consolidated) for the quarter and financial year ended March 31, 2026.

Thanking You

For South West Pinnacle Exploration Limited

For South West Pinnacle Exploration Limited

Vikas Jain
Digitally signed by
Vikas Jain
Date: 2026.05.04
19:05:33 +05'30'

Vikas Jain
Chairman & Managing Director
DIN:00049217



Dinesh Agarwal
Chief Financial Officer

