

ARKA DEFENCE & LOCOMOTIVES LIMITED

(Formerly Source Industries (India) Limited)

CIN: L45400TG1984PLC004777

Date: 13.08.2026

To
Department of Corporate Services
BSE Limited
25th Floor, P J Towers,
Dalal Street,
Mumbai – 400 001

Dear Sir,

Subject: Outcome of the Board Meeting.
Ref - Scrip Code 521036

We wish to inform you that the Board of Directors of the Company, at their just concluded meeting has transacted the following items of business:

1. Approved the Un audited financial results for the quarter ended June 30, 2026 as recommended by the Audit committee and reviewed by the Statutory Auditors.
2. Take note of Limited Review Report on the Unaudited financial results for the first quarter ended June 30, 2026.
3. Approved the Shifting of Registered Office of the Company within the local limits from D6 IDA Patancheru Phase V Patancheru Hyderabad Medak -502319 Telangana to 1B, Meenakshi Tech Park, 11th Floor Block C, Phase 2, Opposite Deloitte, Gachibowli, Hyderabad, Telangana 500032.
4. Approved the Notice of 42nd Annual General Meeting and Directors' Report along with annexures.
5. Resolved to hold the 42nd Annual General Meeting of the Company on Tuesday, 29th September 2026.

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6. Appointed Mr. Jineshwar Kumar Sankhala, Practicing Company Secretary as Scrutinizer for conducting voting Process in the ensuing Annual General Meeting.

The Board Meeting commenced at 07:30 and concluded at 8:10 P.M.

This is for your information & necessary records.

Yours Faithfully,

For **ARKA DEFENCE & LOCOMOTIVES LIMITED**
(Formerly Source Industries (India) Limited)

Sudhir Reddy Posireddy
Chairman and Managing Director
DIN: 02813098

Arka Defence & Locomotives Limited

(Previously known as Source Industries (India) Limited)

Statement of Unaudited Financial Results for the Quarter and Three Months Ended 30 June 2026

Rs. In Lacs

Sr.No.	Particulars	Quarter ended			Year ended
		30-06-26 Unaudited	31-03-26 Audited	30-06-25 Unaudited	31-03-26 Audited
1	Income				
	Revenue from operations	50.27	33.43	2.17	54.27
	Other income		3.38		3.38
	Total Income	50.27	36.81	2.17	57.65
2	Expenses				
	Purchase of stock in trade	-	-		-
	Changes in inventories of stock in trade	-	-		-
	Purchase of services	-	-		-
	Employees benefit expenses	15.87	13.80	0.60	19.60
	Finance costs		(0.00)	-	-
	Depreciation and amortisation expense		-		-
	Other expenses	28.25	18.17	1.46	25.87
	Total Expenses	44.12	31.97	2.06	45.47
3	Profit/(Loss) before tax (1-2)	6.14	4.84	0.11	12.18
4	Tax expenses				
	Current tax		(1.28)		-
	Income tax of earlier years		-		-
	Deferred tax				-
	Total tax expense	-	-1.28	-	-
5	Net profit/(Loss) for the period (3-4)	6.14	6.12	0.11	12.18
6	Other comprehensive income				
	(i) Items that will not be reclassified to Profit or Loss				
	- Remeasurement of defined benefit liability	-	-		-
	(ii) Income tax effect on remeasurement of defined benefit liability	-	-	-	
	Total other comprehensive income/(Loss)	-	-	-	-
7	Total comprehensive income for the period (5+6)	6.14	6.12	0.11	12.18
8	Paid-up equity share capital (Face value of Rs. 10 each)	1,140.31	1,140.31	1,140.31	1,140.31
9	Earnings per share (EPS) (of Rs. 10/- each)				
	(a) Basic	0.05	0.05	0.00	0.11
	(b) Diluted	0.05	0.05	0.00	0.11
		<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Annualised</i>

Notes :

- The above statement of Uaudited Financial Results as reviewed and recommended by the Audit Committee, have been approved and taken on record at the meeting of the Board of Directors held on 13 August 2026.
- The Uaudited Financial Results of the Company have been prepared in accordance with Indian Accounting Standard (IndAS) prescribed under Section 133 of the Companies Act, 2013 (the "Act) read with the Companies (Indian Accounting Standard) Rules, 2015, as amended in terms of Regulation 33 of the SEBI (LODR) Regulations ("Listing Requirements") as amended.

- 3 The figures of the quarter ended March are the balancing figures between audited figures in respect of full financial year up to March and the un audited published year to date figures up to December of each year, being the date of the end of third quarter of respective financial years which were subject to limited review.
- 4 The Figures of the Previous Years/period have been regrouped/re-arranged wherever considered necessary.

By Order of the Board
For Arka Defence & Locomotives Limited
(Formerly Source Industries (India) Limited)

Sudhir Reddy Posireddy
Chairman and Managing Director
DIN : 02813098

Date: 13-08-2026
Place: Hyderabad

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

To Board of Directors of **ARKA DEFENCE & LOCOMOTIVES LIMITED (Previously known as Source Industries (India) Limited)**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Source Industries (India) Limited** for the quarter (three months) ended 30 June 2026 ("the statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended.
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared 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 there under and other recognized accounting principles generally accepted in India and in compliance with the regulations. 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 Standards 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 Standards on Auditing 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards ('IND AS') 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, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatements.

P R S V & Co. LLP

Chartered Accountants

202, Saptagiri Residency, 1-10-98/A

Chikoti Gardens, Begumpet, Hyderabad-500016

Othe matter

The comparative financial results for the quarter ended 30 June 2025 were not reviewed by us. The financial results for the respective periods are reviewed by the previous auditors and expressed an unmodified conclusion on those financial results

For PRSV & Co LLP

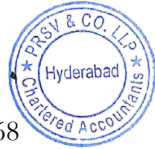
Chartered Accountants

Firm Registration No. S200016


Y. Venkateswarlu

Partner

Membership. No. 222068



Place: Hyderabad

Date: 13 August 2026

UDIN: 26222068NXKMDF3823