

# SOURCE INDUSTRIES (INDIA) LIMITED

CIN: L45400TG1984PLC004777

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Date: May 25, 2026

To,  
Department of Corporate Services  
BSE LIMITED,  
Phiroze Jeejebhoy Towers,  
Dalal Street,  
Mumbai - 400 001

Dear Sir/Madam,

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

In just concluded Board meeting the Board has considered and approved the following

1. Audited Financial Results for the Fourth Quarter and year ended 31<sup>st</sup> March, 2026.
2. Audited Assets & Liabilities Statement for the year ended 31<sup>st</sup> March, 2026.
3. Audited Cash Flow Statement for the year ended 31<sup>st</sup> March, 2026.
4. Audited Review Report for the Quarter and year ended 31<sup>st</sup> March, 2026.
5. Declaration for Unmodified Opinion for the financial year ended 31<sup>st</sup> March 2026

*The Board Meeting commenced at 10:00 PM and concluded at 11:15 P.M.*

Kindly take the above information on your records.

Thanking You,

Yours Faithfully,  
For SOURCE INDUSTRIES (INDIA) LIMITED

**SUDHIR REDDY POSIREDDY**  
**Chairman and Managing Director**  
**(DIN: 02813098)**

**Source Industries (India) Limited**  
**Reg Off: D6 IDA Phase V , Sangareddy Patancheru Medak Patancheru Telangana India 502319**  
**Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31 March 2026**

Rs. In Lacs

Sr.No.	Particulars	Quarter ended			Year ended	
		31-03-26 Audited	31-12-25 Unaudited	31-03-25 Audited	31-03-26 Audited	31-03-25 Audited
1	<b>Income</b>					
	Revenue from operations	33.43	9.67	10.61	54.27	6.57
	Other income	3.38	-	-	3.38	-
	<b>Total Income</b>	<b>36.81</b>	<b>9.67</b>	<b>10.61</b>	<b>57.65</b>	<b>6.57</b>
2	<b>Expenses</b>					
	Purchase of stock in trade	-	-	-	-	-
	Changes in inventories of stock in trade	-	-	-	-	-
	Purchase of services	-	-	-	-	-
	Employees benefit expenses	13.80	4.60	1.23	19.60	4.56
	Finance costs	(0.00)	-	0.01	-	0.01
	Depreciation and amortisation expense	-	-	-	-	-
	Other expenses	18.17	2.80	2.23	25.87	16.56
	<b>Total Expenses</b>	<b>31.97</b>	<b>7.40</b>	<b>3.47</b>	<b>45.47</b>	<b>21.13</b>
3	<b>Profit/(Loss) before tax (1-2)</b>	<b>4.84</b>	<b>2.27</b>	<b>7.14</b>	<b>12.18</b>	<b>(14.55)</b>
4	<b>Tax expenses</b>					
	Current tax	(1.28)	-	2.51	-	-
	Income tax of earlier years	-	-	-	-	-
	Deferred tax	-	-	-1.40	-	-
	<b>Total tax expense</b>	<b>-1.28</b>	<b>-</b>	<b>1.11</b>	<b>-</b>	<b>-</b>
5	<b>Net profit/(Loss) for the period (3-4)</b>	<b>6.12</b>	<b>2.27</b>	<b>6.03</b>	<b>12.18</b>	<b>(14.55)</b>
6	<b>Other comprehensive income</b>					
	(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	-	-	-	-	-
	<b>Total other comprehensive income/(Loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total comprehensive income for the period (5+6)</b>	<b>6.12</b>	<b>2.27</b>	<b>6.03</b>	<b>12.18</b>	<b>(14.55)</b>
7						
8	Paid-up equity share capital (Face value of Rs. 10 each)	1,140.31	1,140.31	1,140.31	1,140.31	1,140.31
9	<b>Earnings per share (EPS) (of Rs. 10/- each)</b>					
	(a) Basic	0.05	0.02	0.05	0.11	-0.13
	(b) Diluted	0.05	-0.02	-0.06	0.11	-0.13
		<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Not Annualised</i>	<i>Annualised</i>	<i>Annualised</i>

**Notes :**

- The above statement of Audited Standalone 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 25 May, 2026.
- The Audited Standalone 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.
- 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.
- The Figures of the Previous Years/period have been regrouped/re-arranged wherever considered necessary.

By Order of the Board  
**For Source Industries (India) Limited**

**Sudhir Reddy Posireddy**  
**Chairman & Managing Director**  
**DIN : 02813098**

Date: 25-05-2026  
Place: Hyderabad

**Source Industries (India) Limited**  
**Reg Off: D6 IDA Phase V , Sangareddy Patancheru Medak Patancheru Telangana India 502319**  
**Standalone Statement of Assets and Liabilities**

INR in Lakhs

Particulars	As at 31 March 2026	As at 31 March 2025
	Audited	Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	-	-
Intangible assets under development	-	-
Financial assets		
Investments	-	-
Other non current assets	157.30	157.30
Other financial assets	-	-
Deffered tax assets (net)	-	-
<b>Total non-current assets</b>	<b>157.30</b>	<b>157.30</b>
<b>Current assets</b>		
Inventories	-	-
Financial assets		
Trade receivables	208.97	159.50
Cash and cash equivalents	5.80	11.13
Other bank balances	-	-
Other current assets	120.39	129.80
Income tax assets (net)	-	-
<b>Total current assets</b>	<b>335.16</b>	<b>300.43</b>
<b>Total assets</b>	<b>492.46</b>	<b>457.73</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	1,140.31	1,140.31
Other equity	(698.09)	(710.31)
<b>Total equity</b>	<b>442.22</b>	<b>430.00</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Provisions	-	-
<b>Total Non-current liabilities</b>	<b>-</b>	<b>-</b>
<b>Current liabilities</b>		
Financial Liabilities		
Borrowings	20.00	20.00
Trade payables		
Dues of micro enterprises and small enterprises	-	-
Dues of creditors other than micro enterprises and small enterprises	1.93	-
Other financial liabilities	22.01	0.92
Other current liabilities	6.30	6.81
Provisions	-	-
Current tax liabilities (net)	-	-
<b>Total Current liabilities</b>	<b>50.24</b>	<b>27.73</b>
<b>Total Equity &amp; Liabilities</b>	<b>492.46</b>	<b>457.73</b>

By Order of the Board  
**For Source Industries (India) Limited**

**Sudhir Reddy Posireddy**  
**Chairman & Managing Director**  
**DIN : 02813098**

Place: Hyderabad  
Date: 25-05-2026

**Source Industries (India) Limited**  
**Reg Off: D6 IDA Phase V , Sangareddy Patancheru Medak Patancheru Telangana India 502319**  
**Standalone Statement of Cash Flows**

INR in Lakhs

Particulars	Year ended 31 March 2026	Year ended 31 March 2025
	Audited	Audited
<b>A) Cash flow from operating activities</b>		
Profit before tax	12.18	0.78
Add: Depreciation	-	
Add: Finance cost	-	
Less: Interest income	-	
Less: Liabilities no longer required written back	(3.38)	
Less: Unrealised foreign exchange (gain)/loss (Net)	-	
	<b>8.80</b>	<b>0.78</b>
<b>Adjustments for Changes in Working Capital :</b>		
Other non current assets	-	(9.00)
Trade Receivables	(49.47)	(9.50)
Other financial assets	-	
Other Current Assets	12.79	
Trade Payables	1.93	
Provisions	-	
Other financial liabilities	21.13	0.05
Other current liabilities	(0.51)	0.88
Cash flow from Operating activities	<b>(5.33)</b>	<b>(16.79)</b>
Add: Income Tax Refund	-	-
Less: Income Tax Paid	-	
<b>Net Cash flow from Operating activities</b>	<b>(5.33)</b>	<b>(16.79)</b>
<b>B) Cash flow from Investment activities</b>		
Purchase of property, plant and equipment	-	
Interest received	-	
Loans and advances	-	24.30
Movement in other than cash and cash equivalents, net	-	
<b>Cash flow from Investment activities</b>	<b>-</b>	<b>24.30</b>
<b>C) Cash flow from Financing activities</b>		
Proceeds form issue of equity shares including security premium	-	
Proceeds from short-term borrowings	-	(2.37)
Finance cost paid	-	-
<b>Cash flow from Financing activities</b>	<b>-</b>	<b>(2.37)</b>
Net Increase/ (Decrease) in Cash & Cash Equivalents	<b>(5.33)</b>	<b>5.14</b>
Add: Opening Balance of Cash & Cash Equivalents	<b>11.13</b>	<b>5.99</b>
Closing Balance of Cash & Cash Equivalents	<b>5.80</b>	<b>11.13</b>

**For Source Industries (India) Limited**

**Sudhir Reddy Posireddy**  
**Chairman & Managing Director**  
**DIN : 02813098**

Place: Hyderabad  
Date : 25-05-2026

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

**Independent Auditor's Report on the Quarterly and Year to Date 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 of  
Source Industries (India) Limited**

### **Report on the Audit of the Financial Results**

#### **Opinion**

We have audited the accompanying "Statement of Audited Standalone Financial Results of **Source Industries (India) Limited** ("the Company) for the quarter and year ended 31<sup>st</sup> March 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 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:

- a) Is presented in accordance with the requirements of the Listing Regulations in this regard: and
- b) Gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31<sup>st</sup> March 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. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Responsibilities of Management for the Financial Results**

The statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been compiled from the related financial statements which has been prepared in accordance with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under 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 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 Statements, 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.

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

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are 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:

- a) 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.
- b) 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 Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- d) Conclude on the appropriateness of management's 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.



# PRSV & Co. LLP

Chartered Accountants

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

Chikoti Gardens, Begumpet, Hyderabad-500016

- e) 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 31<sup>st</sup> March 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

## For PRSV & Co. LLP

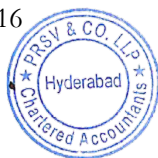
Chartered Accountants

Firm's Registration No. S200016

  
Y. Venkateswarlu

Partner

Membership No. 222068



Place: Hyderabad

Date: 25 May 2026

UDIN: 26222068ENCFAU9635

# SOURCE INDUSTRIES (INDIA) LIMITED

CIN: L45400TG1984PLC004777

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Date: May 25, 2026

To  
The Deputy Manager,  
Corporate Relations Department  
BS E Limited  
P. J. Towers, Dalal Street,  
Mumbai-400001

Respected Sir,

*Sub: Declaration Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for unmodified opinion-Reg.*

*Scrip Code-521036*

## DECLARATION FOR UNMODIFIED OPINION

I, Sudhir Reddy Posireddy, Chairman and Managing Director of **M/s. Source Industries (India) Limited** having its registered office at D6 IDA Phase V, Sangareddy Patancheru Medak Patancheru Telangana India 502319 hereby declare that, the Statutory Auditors of the Company M/s. P R S V & Co LLP, Chartered Accountants, (Firm Reg No: 200016S) have issued an Audit Report with unmodified opinion on Audited Financial Results for the quarter & year ended 31<sup>st</sup> March 2026.

This Declaration is issued in compliance of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended vide circular no. CIR/CFD/CMD/56/2016 dated 27-05-2016.

Yours Faithfully,  
For **SOURCE INDUSTRIES (INDIA) LIMITED**

**SUDHIR REDDY POSIREDDY**  
Chairman and Managing Director  
(DIN: 02813098)