VK Global Industries Limited

Date: 12-08-2026

To,
BSE Limited,
The Listing Department
1st Floor, New Trading Ring,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400001

Scrip Code: 530177 **ISIN: INE758B01013**

Subject: Outcome of meeting of the Board of Directors of VK Global Industries Limited (Formerly Known as SPS International Limited) ("the Company") held on Wednesday, 12th August 2026 in terms of Regulation 30 of SEBI (Listing Obligation And Disclosure Requirement), 2015 ("Listing Regulations")

Dear Sir,

With reference to the above-captioned subjects and in terms of provisions of Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015, we wish to inform to your good office that the Board of Directors of the Company in their meeting held on Wednesday, the 12th day of August 2026 at 15:00 p.m. at the Registered Office of the Company at Plot No. 15/1, Ground Floor, Main Mathura Road, Faridabad, Haryana-121003 through Video Conferencing considered, approved and took on record the Unaudited Financial Results of the Company for the First Quarter that ended on 30th June 2026 along with the limited review report of the auditors thereon pursuant to the provisions of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations 2015.

The meeting of the Board of Directors was commenced at 15:00 P.M. and concluded with a vote of thanks at 16:30 P.M. The aforesaid information is also available on the website of the Company at www.vkgil.in.

Kindly take the same on your records.

For and on behalf of
VK Global Industries Limited
(Formerly known as- SPS International Ltd)

Saurabh Gupta
Digitally signed by Saurabh Gupta
Date: 2026.08.12 17:15:48 +05'30'

Saurabh Gupta
Company Secretary & Compliance Officer
M No. A36879

Enclosed:
1) Unaudited Financial Results
2) Statement of Assets and Liabilities
3) Cash Flow Statement
4) Limited Review Report

Name of the Company	VK GLOBAL INDUSTRIES LIMITED (formerly known as SPS International Limited)
Registered Office	Plot No. 15/1, Ground Floor, Main Mathura Road, Faridabad, Haryana, 121003
CIN:	L01131HR1993PLC031900
E-mail ID	info@vkgil.in
Contact No.	0129-7117719

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in Lacs)

Particulars	Quarter Ended			Year ended
	30/06/2026 (Unaudited)	31/03/2026 (Audited)	30/06/2025 (Unudited)	31/03/2026 (Audited)
I. Revenue from Operations	28.25	39.91	16.76	99.21
Interest Income	0.05	5.62	-	5.62
Total Revenue from Operations	**28.30**	**45.53**	**16.76**	**104.83**
Other Income	-	-	-	-
Total Income	**28.30**	**45.53**	**16.76**	**104.83**
Expenses				
(i)Cost of material consumed	4.13	1.80	2.09	7.61
(ii)Purchases of Stock in Trade	-	-	-	-
(iii)Changes in inventories of finished goods, work in progess and stock in trade	0.06	-0.06	-	-0.06
(iv)Employee Benefits Expenses	7.44	7.70	4.85	26.52
(v)Finance Cost	-	0.00	-	0.00
(v)Depreciation and Amortisation Expense	3.73	3.22	2.12	10.57
(vi)Other Expenses	12.18	15.41	15.21	46.81
Total Expenses	**27.53**	**28.08**	**24.27**	**91.47**
II. Net Profit / (Loss) for the period (before Tax, Exceptional and/ or Extraordinary items)	**0.77**	**17.45**	**(7.51)**	**13.36**
Exceptional items	**0.00**	**0.00**	0.00	0.00
III. Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	**0.77**	**17.45**	**(7.51)**	**13.36**
Tax Expense:				
(i)Current Tax				
(ii)Deferred Tax(Net)				3.45
(iii) Provision for taxation				
IV. Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	**0.77**	**17.45**	**(7.51)**	**9.91**
V.Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and				
(i) Reimbursement Gain /(Loss) of the Defined Benefit Plan				
Items that will be reclassified to profit or loss.				
IX. Total Comprehensive income	**0.77**	**17.45**	**(7.51)**	**9.91**
X. Paid-up Equity Share Capital Equity Shares of(Face Value Rs. 10/-)	**423.79**	**423.79**	**423.79**	**423.79**
XI. Reserves as at 31st March	-	-		
XII. Earnings Per Share (EPS) on Face Value Rs. 10/-				
(a) Basic	**0.02**	**0.41**	**(0.18)**	**0.23**
(b) Diluted	**0.02**	**0.41**	**(0.18)**	**0.23**

Notes:

1- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.

2- The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on Wednesday 12th August,2026. The Statutory Auditor of the Company have provided the Auditors reports for the same.

3-Figures for the previous periods have been re-grouped/re-classified wherever necessary to make them comparable with current figure.

4-The above Unaudited Financial Results of VK Global Industries Limited for the above mentioned period are available on our website https://www.vkgil.in and on the Stock Exchange Website i.e. www.bseindia.com.

Date : 12th August,2026

Place : Faridabad

For VK Global Industries Limited (Formerly known as SPS International Limited)

For VK GLOBAL INDUSTRIES LIMITED

Rahul Jain

Chairman & Mg. Director

Rahul Jain

Chairman & Managing Director

DIN: 00442109

VK GLOBAL INDUSTRIES LIMITED (formerly known as SPS International Limited)
Regd Office : Plot No. 15/1, Ground Floor Main Mathura Road Faridabad, Haryana-121003
CIN: L01131HR1993PLC031900
BALANCE SHEET AS AT 30 JUNE, 2026

S. No.	Particulars	Note No.	Unaudited Amount (Rs. in Lacs) as at 30.06.2026	Audited Amount (Rs. in Lacs) as at 31.03.2026
	ASSETS		-	-
1)	**Non-current assets**		-	-
	(a) Property, Plant and Equipment	2	187	178
	(b) Right of Use Asset		-	-
	(c) Intangible assets	3	-	-
	(d) Financial Assets		-	-
	(i) Investments	4	-	-
	(ii) Trade receivables	5	-	-
	(iii) Loans	6	-	-
	(iv) Others	7	11	11
	(e) Other non-current assets	8	-	-
2)	**Current assets**		-	-
	(a) Inventories	8	-	0
	(b) Financial Assets		-	-
	(i) Investments		86	96
	(ii) Trade receivables	9	1	0
	(iii) Cash and cash equivalents	10	23	21
	(iv) Bank balances other than (iii) above		-	-
	(v) Loans		-	-
	(vi) Others	11	36	36
	(c) Current Tax Assets (Net)	12	-	0
	(d) Other current assets	13	1	0
	Total Assets		**343**	**342**
	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share capital	14	424	424
	(b) Other Equity	15	- 91	- 92
	LIABILITIES		-	-
1)	**Non-current liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	16	-	-
	(ii) Trade payables	17	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)		-	-
	(b) Provisions	18	-	-
	(c) Deferred tax liabilities (Net)	19	5	5
	(d) Other non-current liabilities	20	-	-
2)	**Current liabilities**		-	-
	(a) Financial Liabilities		-	-
	(i) Borrowings	21	-	-
	(ii) Trade payables	22	1	1
	(iii) Other financial liabilities (other than those specified in item (c)	23	-	-
	(b) Other current liabilities	24	4	4
	(c) Provisions	25	-	-
	(d) Current Tax Liabilities (Net)	26	-	-
	Total Equity and Liabilities		**343**	**342**

"The Schedules referred above form an integral part of the Balance Sheet. This is the Balance sheet referred to in our report of even date."

For Jain Jain & Associates
Chartered Accountants

Jain Jain & Associates
FRN: 009094N
NEW DELHI
Chartered Accountants

CA [illegible] Jain
M.No. 529443

Place : Faridabad
Date :- 12th August, 2026
UDIN: 26529443KLEHNL6288

For and on Behalf of Board Of Directors
VK GLOBAL INDUSTRIES LIMITED
(formerly known as SPS International Limited)

For VK GLOBAL INDUSTRIES LIMITED

Rahul Jain
Chairman & Managing Director
DIN: 00442109
Chairman & Mg. Director

VK GLOBAL INDUSTRIES LIMITED (formerly known as SPS International Limited)
Regd Office : Plot No. 15/1, Ground Floor Main Mathura Road Faridabad, Haryana-121003
CIN: L01131HR1993PLC031900

Cash Flow Statement for the Quarter ended 30 June, 2026

Particulars	Unaudited Quarter Ended 30.06.2026 Amount in (₹)	Audited Year Ended 31.03.2026 Amount in (₹)
A. Cash Flow from Operating activities:		
Net profit before Tax & Extraordinary items	1	13
Adjustments for:		
Provision for Gratuity	-	-
Loss on Sale of Fixed Assets	-	-
Depreciation	4	11
Interest received	- 0	- 6
Interest Expense	-	-
Bad Debts Written off	-	-
Fixed assets written off	-	-
Gratuity paid	-	-
Profit on sale of Assets	-	-
Misc Balances Written Off		
Operating profit before Working Capital Change	**4**	**18**
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	- 0	2
(Increase) / Decrease in Inventories	0	- 0
Increase / (Decrease) in Sundry Creditors	- 0	- 5
(Increase) / Decrease in Other Current Assets	- 0	- 0
Increase / (Decrease) in Current Liability (Short Term Provisions)	-	-
Increase / (Decrease) in Current Liability (Short Term Borrowings)	-	-
(Increase) / Decrease in Other Financial Assets (Current Assets)	-	-
(Increase) / Decrease in Other Financial Assets (Non-Current Assets)		-
(Increase) / Decrease in Current Tax Assets	0	- 0
Increase / (Decrease) in Other Current Liability	0	- 0
Cash Generated from Operation	**5**	**15**
Income Taxes paid	-	-
Cash flow before extraordinary items	5	15
Net Cash Generated from Operating activities (A)	**5**	**15**
B. Cash Flow from Investing activities:		
Purchase of Fixed Assets	- 13	- 77
Purchase of Intangible Assets	-	-
Purchase of Investment	-	-
Sale of Fixed Asset	-	-
Sale of Investments	10	3
Interest received	0	6
Security Deposits	-	1
Increase in ROU Asset	-	-
Net Cash Generated from Investing activities (B)	**- 3**	**- 67**
C. Cash Flow from Financing activities:		
Proceeds from Long Term Borrowings		
Repayment of Long Term Borrowings		
Repayment of Financial interest	-	-
Increase in Share Capital	-	-
Increase in Lease Liability	-	-
Net Cash Generated from Financial activities (C)	**-**	**-**
Net increase / (Decrease) in Cash & Cash equivalents	**2**	**- 52**
Cash & Cash equivalents at beginning of period	**21**	**72**
Cash & Cash equivalents at end of period	**23**	**21**

For and on Behalf of Board Of Directors

VK Global Industries Limited (Formerly known as SPS International Limited)

For VK GLOBAL INDUSTRIES LIMITED

Rahul Jain

Rahul Jain
Chairman & Managing Director
Chairman & Mg. Director
DIN: 00442109

Date : 12th August, 2026
Place : Faridabad
UDIN: 26529443KLEHNL6288

JAIN JAIN AND ASSOCIATES

122, Arihant Nagar, Punjabi Bagh (W), New Delhi-110026
Ph. No- 9810114074, 011-45235275, email: cayk122@gmail.com

Independent Auditor's Limited Review Report on the Quarterly unaudited Standalone Financial Results for the Quarter ended June 30, 2026 Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
VK Global Industries Limited
(Formerly known as SPS International Limited)
Plot No. 15/1, Ground Floor,
Main Mathura Road, Faridabad,
Haryana, 121003.

1. We have reviewed the accompanying statement of unaudited standalone financial results of **VK Global Industries Limited (formerly known as SPS International Limited)** ("the company") for the quarter ended 30th June, 2026 ("the statement") 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").

2. The Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standards (IND AS) 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement In accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement.

A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Jain Jain & Associates
Chartered Accountants
FRN: 009094N

Jain Jain & Associates ★ Chartered Accountants ★ CA INDIA FRN : 009094N NEW DELHI

CA Karan Jain
Partner
M. No.: 529443
Place: New Delhi
Dated: 12th August, 2026.
UDIN: 26529443KLEHNL6288