



Date: 09-05-2025

**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 Friday, 09th May 2025 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 Friday, the 09th day of May 2025 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 Audited Financial Results of the Company for the Quarter ended/ Year ended as on 31st March 2025.

The meeting of the Board of Directors was commenced at 15:00 P.M. and concluded with a vote of thanks at 15:50 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
Company Secretary & Compliance Officer
M No. A36879**

Enclosed:

- 1) Audited Financial Results
- 2) Statement of Assets and Liabilities
- 3) Cash Flow Statement
- 4) Audit Report
- 5) Management declaration on Un-modified opinion

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

Registered office: 15/1, Ground floor, Main Mathura Road, Faridabad, Haryana - 121003 | Ph : +91-129-7117719

Website: www.vkgil.in | E-mail: info@vkgil.in

CIN: L01131HR1993PLC031900 , GSTIN: 06AABCS9596H1ZU

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 AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. in Lacs)

Particulars	Quarter Ended			Year ended	
	31/03/2025 (Audited)	31/12/2024 (Unaudited)	31/03/2024 (Audited)	31/03/2025 (Audited)	31/03/2024 (Audited)
I. Revenue from Operations	5.91	-	-	5.91	-
Interest Income	-	3.28	0.01	7.08	2.78
Total Revenue from Operations	5.91	3.28	0.01	12.99	2.78
Other Income	-	-	-	-	-
Total Income	5.91	3.28	0.01	12.99	2.78
II. Expenses					
(i) Cost of material consumed	1.74	-	-	3.60	-
(ii) Purchases of Stock in Trade	-	-	-	-	-
(iii) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
(iv) Employee Benefits Expenses	4.26	1.31	0.46	6.69	1.75
(v) Finance Cost	-	-	-	-	-
(v) Depreciation and Amortisation Expense	2.11	1.39	0.11	3.71	0.43
(vi) Other Expenses	17.55	8.11	11.04	40.22	36.33
Total Expenses	25.66	10.81	11.60	54.24	38.51
III. Profit/(Loss) before exceptional items and tax (I-II)	(19.75)	(7.53)	(11.59)	(41.24)	(35.72)
IV. Exceptional Items	0.00	0.00	0.00	0.00	0.00
V. Profit/(Loss) before Tax (III-IV)	(19.75)	(7.53)	(11.59)	(41.24)	(35.72)
VI. Tax Expense:					
(i) Current Tax	-	-	-	-	-
(ii) Deferred Tax (Net)	-	-	-	-	-
(iii) Provision for taxation	-	-	-	-	0
VII. Net Profit/(Loss) for the period (V-VI)	(19.75)	(7.53)	(11.59)	(41.24)	(35.72)
VIII. Other Comprehensive Income					
A. Items that will not be reclassified to profit or loss					
(i) Reimbursement Gain/(Loss) of the Defined Benefit Plan	-	-	-	-	-
(ii) Net Gain on equity Instrument designated at FVOCI for the year	-	-	-	-	-
(iii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
B. Items that will be reclassified to profit or loss.					
Total other Comprehensive Income (A+B)					
IX. Total Comprehensive income (VII+VIII)	(19.75)	(7.53)	(11.59)	(41.24)	(35.72)
X. Paid-up Equity Share Capital Equity Shares of (Face Value Rs. 10/-)	423.79	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	(0.47)	(0.18)	(0.27)	(0.97)	(0.84)
(b) Diluted	(0.47)	(0.18)	(0.27)	(0.97)	(0.84)

Notes:

- The Company is having only one business activity so the segment reporting under Ind AS-108 is not required.
 - The company has commenced commercial production of Hydroponic Farming w.e.f March 01st, 2025
 - The Above result were reviewed by the Audit Committee and approved by the Board of Directors of the Company in their meeting held on 09th May, 2025. The Statutory Auditor of the Company have provided the Auditors reports for the same.
 - Figures of previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.
 - Indian Accounting Standards are applicable on the Company w.e.f 1st April 2017
- Date : 09th May, 2025
Place : Faridabad

For Vk Global Industries Limited
(Formerly Known as SPS International Limited)

For VK GLOBAL INDUSTRIES LIMITED


Chairman & Mg. Director
 Rahul Jain
 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 31st March, 2025

S. No.	Particulars	Audited Amount (Rs. in Lacs) as at 31.03.2025	Audited Amount (Rs. in Lacs) as at 31.03.2024
	ASSETS	-	-
1)	Non-current assets	112	3
	(a) Property, Plant and Equipment	-	-
	(b) Right of Use Asset	-	-
	(c) Intangible assets	-	-
	(d) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	12	9
	(iv) Others	-	0
	(e) Other non-current assets	-	-
2)	Current assets	-	-
	(a) Inventories	-	-
	(b) Financial Assets	99	50
	(i) Investments	2	-
	(ii) Trade receivables	72	272
	(iii) Cash and cash equivalents	-	-
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	36	36
	(vi) Others	0	0
	(c) Current Tax Assets (Net)	-	-
	(d) Other current assets	-	-
	Total Assets	334	370
	EQUITY AND LIABILITIES		
	Equity	424	424
	(a) Equity Share capital	102	58
	(b) Other Equity	-	-
	LIABILITIES	-	-
1)	Non-current liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (b), to be specified)	-	-
	(b) Provisions	-	-
	(c) Deferred tax liabilities (Net)	2	-
	(d) Other non-current liabilities	-	-
2)	Current liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	6	2
	(ii) Trade payables	-	-
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	4	3
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Equity and Liabilities	334	370

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

For VK GLOBAL INDUSTRIES LIMITED

Rahul Jain
Managing Director
DIN: 00442109

Rahul Jain
Chairman & Mg. Director

Place : Faridabad
Date :- 09th May, 2025

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 Year ended 31st March, 2025

Particulars	Audited Year Ended 31.03.2025	Audited Year Ended 31.03.2024
	Amount in (₹)	Amount in (₹)
A. Cash Flow from Operating activities:		
Net profit before Tax & Extraordinary items	41	(36)
Adjustments for:		
Provision for Gratuity	-	-
Loss on Sale of Fixed Assets	-	-
Depreciation	4	0
Interest received	7	(3)
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	45	(38)
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	2	-
(Increase) / Decrease in Inventories	-	-
Increase / (Decrease) in Sundry Creditors	4	1
(Increase) / Decrease in Other Current Assets	-	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)	-	3
(Increase) / Decrease in Other Financial Assets (Non-Current Assets)	-	-
(Increase) / Decrease in Current Tax Assets	0	0
Increase / (Decrease) in Other Current Liability	1	0
Cash Generated from Operation	41	(40)
Income Taxes paid	-	-
Cash flow before extraordinary items	41	(40)
Net Cash Generated from Operating activities (A)	41	(40)
B. Cash Flow from Investing activities:		
Purchase of Fixed Assets	113	-
Purchase of Intangible Assets	-	-
Purchase of Investment	99	-
Sale of Fixed Asset	-	-
Sale of Investments	50	(50)
Interest received	7	3
Security Deposits	3	-
Increase in ROU Asset	-	-
Net Cash Generated from Investing activities (B)	158	(47)
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	199	(87)
Cash & Cash equivalents at beginning of period	272	359
Cash & Cash equivalents at end of period	72	272

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

Place : Faridabad
Date :- 09th May, 2025

For VK GLOBAL INDUSTRIES LIMITED

Rahul Jain
Managing Director
DIN: 00442109


Chairman & Mg. Director



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 Report (Unmodified Opinion) on Audited Financial Results for the Quarter and Year ended March 31, 2025 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.

Report on the Audit of the Financial Results Opinion

Opinion

We have audited the accompanying quarterly financial results of **VK Global Industries Limited (Formerly known as SPS International Limited)** (the company) for the quarter ended March 31, 2025 and the year to date results for the period from April 01, 2024 to March 31, 2025, 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 ("LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the LODR Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit/loss and other comprehensive income and other financial information for the quarter ended March 31, 2025) as well as the year to date results for the period from April 01, 2024 to March 31, 2025.



Basis for Opinion

We conducted our audit of the Ind AS financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Ind AS Financial Statements' 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 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 audit opinion on the Ind AS financial statements.

Management's Responsibility for the Financial Statements

These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit/loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' 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 LODR 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, 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 Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 these Ind AS financial statements.

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 financial statements, 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 Companies Act, 2013, 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 management.
- 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 statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Financial Statements that,



individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in

- (i) planning the scope of our audit work and in evaluating the results of our work; and
- (ii) to evaluate the effect of any identified misstatements in the Financial Statements



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.

For Jain Jain & Associates

Chartered Accountants

Firm Registration No. 009094N

CA. Yogesh Kumar Jain

Partner

M. No. 087822

Place: New Delhi

Date: 09.05.2025

UDIN: 25087822BMMHYF8612



**VK Global
Industries
Limited**

Date: 09-05-2025

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

Scrip Code: 530177

ISIN: INE758B01013

Subject: Management Declaration on Un-modified Audit Report

Dear Sir/Ma'am,

Pursuant to Regulation 33(3) (d) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as amended by Notification No. SEBI/LADNRO/GN/2016-171001 dated May 25, 2016 and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016 issued by Securities and Exchange Board of India (SEBI) it is hereby declared that the Auditors of the company Jain Jain & Associates (FRN: 009094N), Chartered Accountants have issued the Audit Reports for the Financial statements as prepared under the Companies Act, 2013 and Financial Results as prepared under SEBI(Listing Obligation and Disclosure Requirements) Regulations, 2015 for the Quarter ended as well as year ended as on 31st March, 2025 with unmodified opinion.

Kindly take the same on your records.

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

For VK GLOBAL INDUSTRIES LIMITED

**Rahul Jain
Managing Director
DIN: 00442109**


Chairman & Mg. Director

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

Registered office: 15/1, Ground floor, Main Mathura Road, Faridabad, Haryana - 121003 | Ph : +91-129-7117719

Website: www.vkgil.in | E-mail: info@vkgil.in

CIN: L01131HR1993PLC031900 , GSTIN: 06AABC59596H1ZU