



Date: 11-02-2026

**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, 11th February 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 11th day of February 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, considered, approved and took on record the Unaudited Financial Results of the Company for the Third Quarter that ended on 31st December 2025 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 16:00 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) Unaudited Financial Results
- 2) Statement of Assets and Liabilities
- 3) Cash Flow Statement
- 4) Limited Review Report

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 UNAUDITED RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2025

(Rs. In Lacs)

Particulars	Quarter Ended			Nine Months ended (Unaudited)	Year ended
	31/12/2025 (Unaudited)	30/09/2025 (Unaudited)	31/12/2024 (Unaudited)	31-12-2025	31/03/2025 (Audited)
I. Revenue from Operations	24.43	18.11	-	59.30	5.91
Interest Income	-	-	3.28	-	7.08
Total Revenue from Operations	24.43	18.11	3.28	59.30	12.99
Other Income	-	-	-	-	-
Total Income	24.43	18.11	3.28	59.30	12.99
Expenses					
(i) Cost of material consumed	1.07	0.21	-	1.36	3.60
(ii) Purchases of Stock in Trade	1.77	1.26	-	5.04	-
(iii) Changes in inventories of finished goods, work in progress and stock in trade	-	-	-	-	-
(iv) Employee Benefits Expenses	8.13	5.56	1.31	18.82	6.69
(v) Finance Cost	-	-	-	-	-
(vi) Depreciation and Amortisation Expense	2.96	2.28	1.39	7.35	3.71
(vii) Other Expenses	5.75	10.20	8.11	30.88	40.22
Total Expenses	19.67	19.52	10.81	63.46	54.24
Tax, Exceptional and/ or Extraordinary Items)	4.76	(1.41)	(7.53)	(4.16)	(41.24)
Exceptional items	0.00	0.00	0.00	0.00	0.00
III. Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	4.76	(1.41)	(7.53)	(4.16)	(41.24)
Tax Expense:					
(i) Current Tax					
(ii) Deferred Tax (Net)					
(iii) Provision for taxation					
IV. Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	4.76	(1.41)	(7.53)	(4.16)	(41.24)
[Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income					
(i) Reimbursement Gain / (Loss) of the Defined Benefit Plan					
Items that will be reclassified to profit or loss.					
IX. Total Comprehensive Income	4.76	(1.41)	(7.53)	(4.16)	(41.24)
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	0.11	(0.03)	(0.18)	(0.10)	(0.97)
(b) Diluted	0.11	(0.03)	(0.18)	(0.10)	(0.97)

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 Tuesday 11th February, 2026. The Statutory Auditor of the Company have provided the Auditors reports for the same.

The above is an extract of the detailed format of quarter/half year ended financial results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. The full format of the same are available on the Stock Exchanges website www.bseindia.com and on the Company's website www.vkgil.in.

Date : 11th February, 2026

Place : Faridabad

**For 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
BALANCE SHEET AS AT 31 DECEMBER, 2025

S. No.	Particulars	Unaudited Amount (Rs. in Lacs) as at 31.12.2025	Audited Amount (Rs. in Lacs) as at 31.03.2025
	ASSETS	-	-
1)	Non-current assets	-	-
	(a) Property, Plant and Equipment	171	112
	(b) Right of Use Asset	-	-
	(c) Intangible assets	-	-
	(d) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	-	-
	(iv) Others	11	12
	(e) Other non-current assets	-	-
2)	Current assets	-	-
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	99	99
	(ii) Trade receivables	1	2
	(iii) Cash and cash equivalents	7	72
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others	36	36
	(c) Current Tax Assets (Net)	-	0
	(d) Other current assets	0	-
	Total Assets	325	334
	EQUITY AND LIABILITIES		
	Equity		
	(a) Equity Share capital	424	424
	(b) Other Equity	106	102
	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	2
	(d) Other non-current liabilities	-	-
2)	Current liabilities	-	-
	(a) Financial Liabilities	-	-
	(i) Borrowings	-	-
	(ii) Trade payables	2	6
	(iii) Other financial liabilities (other than those specified in item (c))	-	-
	(b) Other current liabilities	3	4
	(c) Provisions	-	-
	(d) Current Tax Liabilities (Net)	-	-
	Total Equity and Liabilities	325	334

"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

For VK GLOBAL INDUSTRIES LIMITED

Rahul Jain

Chairman & Managing Director
DIN: 00442109

Place : Faridabad
Date : 11th February, 2026

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 Nine Months ended 31st December, 2025

Particulars	Unaudited Nine Months ended 31.12.2025 Amount in (₹)	Unaudited Period Ended 31.12.2024 Amount in (₹)
A. Cash Flow from Operating activities:		
Net profit before Tax & Extraordinary items	4.16	21.43
Adjustments for:		
Provision for Gratuity	-	-
Loss on Sale of Fixed Assets	-	-
Depreciation	7.35	1.60
Interest received	-	7.08
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	3.19	26.91
Adjustments for:		
(Increase) / Decrease in Sundry Debtors	1.51	-
(Increase) / Decrease in Inventories	-	-
Increase / (Decrease) in Sundry Creditors	3.25	13.03
(Increase) / Decrease in Other Current Assets	0.27	-
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)	-	3
(Increase) / Decrease in Current Tax Assets	0.17	100.69
Increase / (Decrease) in Other Current Liability	1.24	1.62
Cash Generated from Operation	0.23	119.19
Income Taxes paid	-	-
Cash flow before extraordinary items	0.23	119.19
Net Cash Generated from Operating activities (A)	0.23	119.19
B. Cash Flow from Investing activities:		
Purchase of Fixed Assets	66.05	94.90
Purchase of Intangible Assets	-	-
Purchase of Investment	-	100.00
Sale of Fixed Asset	-	-
Sale of Investments	-	50.01
Interest received	-	7.08
Security Deposits	1.00	-
Increase in ROU Asset	-	-
Net Cash Generated from Investing activities (B)	65.05	137.80
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	65.28	256.99
Cash & Cash equivalents at beginning of period	72.48	271.70
Cash & Cash equivalents at end of period	7.20	14.71

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

Date : 11th February, 2026
Place : Faridabad



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 Quarter unaudited Standalone Financial Results for the Quarter ended December 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.

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 31st December, 2025 ("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

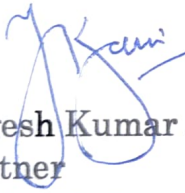


by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

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



Yogesh Kumar Jain
Partner

M.No. : 087822

FRN: 009094N

Place: New Delhi

Dated: 11th February, 2026.

UDIN: 26087822LSLWKU4769