



**Date: 27-05-2026**

**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, 27<sup>th</sup> May 2026 in terms of Regulation 30 of SEBI (Listing Obligation And Disclosure Requirement), 2015 (“Listing Regulations”)**

Dear Sir/Madam,

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 your good office that the Board of Directors of the Company in their meeting held on Wednesday 27<sup>th</sup> day of May 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 Audited Financial Results of the Company for the Year ended/Quarter ended as on 31st March 2026 along with the Audit 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 16:45 P.M.

The aforesaid information is also available on the website of the Company at [www.vkgil.in](http://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)

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

Website: [www.vkgil.in](http://www.vkgil.in) | E-mail: [info@vkgil.in](mailto: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	
	31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
<b>I. Revenue from Operations</b>	39.91	24.43	5.91	99.21	5.91
Interest Income	5.62	-	-	5.62	7.08
<b>Total Revenue from Operations</b>	<b>45.53</b>	<b>24.43</b>	<b>5.91</b>	<b>104.83</b>	<b>12.99</b>
Other Income	-	-	-	-	-
<b>Total Income</b>	<b>45.53</b>	<b>24.43</b>	<b>5.91</b>	<b>104.83</b>	<b>12.99</b>
<b>II. Expenses</b>					
(i) Cost of material consumed	1.80	1.07	1.74	3.16	3.60
(ii) Purchases of Stock in Trade	2.57	1.77	-	7.61	-
(iii) Changes in inventories of finished goods, work in progress and stock in trade	(0.06)	-	-	(0.06)	-
(iv) Employee Benefits Expenses	7.70	8.13	4.26	26.52	6.69
(v) Finance Cost	-	-	-	0.00	-
(vi) Depreciation and Amortisation Expense	3.22	2.96	2.11	10.57	3.71
(vii) Other Expenses	12.84	5.75	17.55	43.65	40.22
<b>Total Expenses</b>	<b>28.07</b>	<b>19.67</b>	<b>25.66</b>	<b>91.46</b>	<b>54.24</b>
<b>III. Profit/(Loss) before exceptional items and tax (I-II)</b>	<b>17.45</b>	<b>4.76</b>	<b>(19.75)</b>	<b>13.36</b>	<b>(41.24)</b>
<b>IV. Exceptional Items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>V. Profit/(Loss) before Tax (III-IV)</b>	<b>17.45</b>	<b>4.76</b>	<b>(19.75)</b>	<b>13.36</b>	<b>(41.24)</b>
<b>VI. Tax Expense:</b>					
(i) Current Tax	-	-	-	-	-
(ii) Deferred Tax (Net)	-	-	-	-	-
(iii) Provision for taxation	-	-	-	-	-
<b>VII. Net Profit/(Loss) for the period (V-VI)</b>	<b>17.45</b>	<b>4.76</b>	<b>(19.75)</b>	<b>13.36</b>	<b>0</b>
<b>VIII. Other Comprehensive Income</b>					
<b>A. Items that will not be reclassified to profit or loss</b>					
(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>B. Items that will be reclassified to profit or loss.</b>					
<b>Total other Comprehensive Income (A+B)</b>					
<b>IX. Total Comprehensive Income (VII+VIII)</b>	<b>17.45</b>	<b>4.76</b>	<b>(19.75)</b>	<b>13.36</b>	<b>(41.24)</b>
<b>X. Paid-up Equity Share Capital Equity Shares of (Face Value Rs. 10/-)</b>	<b>423.79</b>	<b>423.79</b>	<b>423.79</b>	<b>423.79</b>	<b>423.79</b>
<b>XI. Reserves as at 31st March</b>					
<b>XII. Earnings Per Share (EPS) on Face Value Rs. 10/-</b>					
(a) Basic	0.41	0.11	(0.47)	0.32	(0.97)
(b) Diluted	0.41	0.11	(0.47)	0.32	(0.97)

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 27th May, 2026. 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 : 27th May, 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  
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

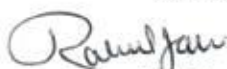
CIN: L01131HR1993PLC031900

BALANCE SHEET AS AT 31st March, 2026

S. No.	Particulars	Note No.	Audited Amount (Rs. in Lacs) as at 31.03.2026	Audited Amount (Rs. in Lacs) as at 31.03.2025
	<b>ASSETS</b>			
1)	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	2	178	112
	(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	12
	(e) Other non-current assets	8	-	-
2)	<b>Current assets</b>			
	(a) Inventories	8	0	-
	(b) Financial Assets		-	-
	(i) Investments		96	99
	(ii) Trade receivables	9	0	2
	(iii) Cash and cash equivalents	10	21	72
	(iv) Bank balances other than (iii) above		-	-
	(v) Loans		-	-
	(vi) Others	11	36	36
	(c) Current Tax Assets (Net)	12	0	0
	(d) Other current assets	13	0	-
	<b>Total Assets</b>		<b>342</b>	<b>334</b>
	<b>EQUITY AND LIABILITIES</b>			
	<b>Equity</b>			
	(a) Equity Share capital	14	424	424
	(b) Other Equity	15	92	102
	<b>LIABILITIES</b>			
1)	<b>Non-current liabilities</b>			
	(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	2
	(d) Other non-current liabilities	20	-	-
2)	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	21	-	-
	(ii) Trade payables	22	1	6
	(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	-	-
	<b>Total Equity and Liabilities</b>		<b>342</b>	<b>334</b>

"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)



Rahul Jain  
Managing Director  
DIN: 00442109



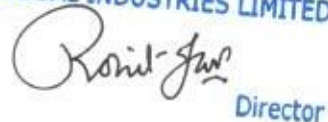
Rohit Jain  
(Director)  
DIN: 00442319

Place : Faridabad  
Date :- 27th May, 2026

For VK GLOBAL INDUSTRIES LIMITED

  
Chairman & Mg. Director

For VK GLOBAL INDUSTRIES LIMITED

  
Director

Place : Faridabad  
Date :-

## 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, 2026

Particulars	Audited Year Ended 31.03.2026	Audited Year Ended 31.03.2025
	Amount in (₹)	Amount in (₹)
<b>A. Cash Flow from Operating activities:</b>		
Net profit before Tax & Extraordinary items	13	(41)
<b>Adjustments for:</b>		
Provision for Gratuity	-	-
Loss on Sale of Fixed Assets	-	-
Depreciation	11	4
Interest received	6	(7)
Interest Expense	-	-
Bad Debts Written off	-	-
Fixed assets written off	-	-
Gratuity paid	-	-
Profit on sale of Assets	-	-
Misc. Balances Written Off	-	-
<b>Operating profit before Working Capital Change</b>	<b>18</b>	<b>(45)</b>
<b>Adjustments for:</b>		
(Increase) / Decrease in Sundry Debtors	2	2
(Increase) / Decrease in Inventories	-	-
Increase / (Decrease) in Sundry Creditors	5	4
(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)	-	-
(Increase) / Decrease in Other Financial Assets (Non-Current Assets)	-	-
(Increase) / Decrease in Current Tax Assets	0	0
Increase / (Decrease) in Other Current Liability	0	1
<b>Cash Generated from Operation</b>	<b>15</b>	<b>(41)</b>
Income Taxes paid	-	-
Cash flow before extraordinary items	15	(41)
<b>Net Cash Generated from Operating activities (A)</b>	<b>15</b>	<b>(41)</b>
<b>B. Cash Flow from Investing activities:</b>		
Purchase of Fixed Assets	113	113
Purchase of Intangible Assets	-	-
Purchase of Investment	99	(99)
Sale of Fixed Asset	-	-
Sale of Investments	50	50
Interest received	6	7
Security Deposits	3	3
Increase in ROU Asset	-	-
<b>Net Cash Generated from Investing activities (B)</b>	<b>160</b>	<b>(158)</b>
<b>C. Cash Flow from Financing activities:</b>		
Proceeds from Long Term Borrowings	-	-
Repayment of Long Term Borrowings	-	-
Repayment of Financial interest	-	-
Increase in Share Capital	-	-
Increase in Lease Liability	-	-
<b>Net Cash Generated from Financial activities (C)</b>	<b>-</b>	<b>-</b>
<b>Net increase / (Decrease) in Cash &amp; Cash equivalents</b>	<b>145</b>	<b>(199)</b>
Cash & Cash equivalents at beginning of period	72	272
Cash & Cash equivalents at end of period	21	72

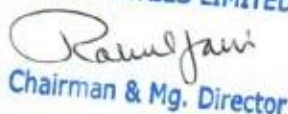
For and on Behalf of Board of Directors

Place : Faridabad  
Date :- 27th May, 2026

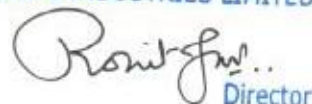
Rahul Jain  
(Chairman and Managing Director)  
DIN: 00442109

Rohit Jain  
(Director)  
DIN: 00442319

For VK GLOBAL INDUSTRIES LIMITED


  
Chairman & Mg. Director

For VK GLOBAL INDUSTRIES LIMITED


  
Director



# JAIN JAIN AND ASSOCIATES

122, Arihant Nagar, Punjabi Bagh (W), New Delhi-1100

Ph. No- 9810114074, 011-45235275, Email: cayk122@gmail.com

**Independent Auditor's Report (Unmodified Opinion) on Audited standalone Quarterly Financial Results and Year to Date Results of the Company 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 Standalone Financial Results Opinion**

### **Opinion**

We have audited the accompanying standalone quarterly financial results of **VK Global Industries Limited (Formerly known as SPS International Limited)** (the company) for the quarter ended March 31, 2026 and the year to date results for the period from April 01, 2025 to March 31, 2026, 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 standalone 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, 2026) as well as the year to date results for the period from April 01, 2025 to March 31, 2026.



## **Basis for Opinion**

We conducted our audit of the standalone 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 Standalone 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 standalone Ind AS financial statements.

## **Management's Responsibility for the Financial Statements**

These quarterly financial results as well as the year to date standalone 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone 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 standalone 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 standalone 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 standalone 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 standalone financial statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone 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 Standalone 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: 27.05.2026**

**UDIN: 26087822OWJFSJ4614**

**ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT OF VK GLOBAL INDUSTRIES LIMITED (FORMERLY KNOWN AS SPS INTERNATIONAL LIMITED) FOR THE YEAR ENDED 31<sup>st</sup> MARCH, 2026.**

**(Refer to in our report of even date)**

**Report on the internal financial controls under clause**

**(i) of sub-section 3 of section 143 of the Companies Act,2013 ("the Act").**

We have audited the internal financial controls over financial reporting of SPS International Limited ("the Company") as of 31 March, 2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

**Management's responsibility for internal financial Controls**

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act 2013 ("the Act").

**Auditor's responsibility**

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit



of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal controls based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial control system over financial reporting.

### **Meaning of internal financial controls over financial reporting**

A company's internal financial controls over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

### **Inherent limitations of internal financial controls over financial reporting**

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial controls over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.



## **Opinion**

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal controls over financial reporting criteria established by the Company considering the essential components of internal controls stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by Institute of Chartered Accountants of India.

**For Jain Jain & Associates**  
**Chartered Accountants**  
**Firm Registration No. 009094N**



**CA. Yogesh Kumar Jain**  
**Partner**  
**M. No. 087822**

**Place: New Delhi**  
**Date: 27.05.2026**  
**UDIN: 26087822OWJFSJ4614**



VK Global  
Industries  
Limited

Date: 27-05-2026

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

Scrip Code: 530177

ISIN: INE758B01013

**Subject: 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, 2026 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**

**Chairman & Mg. Director**

Rahul Jain  
Managing Director  
DIN: 00442109

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

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