

Date: 03-02-2025

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

Scrip Code: 530177 ISIN: INE758B01013

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024,read with BSE Circular No. 20250102-4 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024. 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

(Formerly known as SPS International Limited)

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

STATEMENT OF STANDALONE UNAUDITED RESULTS FOR THE QUARTER ENDED DECEMBER 31, 2024

(Rs. in Lacs)

	Quarter Ended (Unaudited)		Nine Months ended (Unaudited)	Year ended
Particulars	31/12/2024	31/12/2023	31/12/2024	31/03/2024 (Audited)
I. Revenue from Operations	-	-		-
Interest Income	3.28	0.01	7.08	2.78
Total Revenue from Operations	3.28	0.01	7.08	2.78
Other Income	.5.	•		·
Total Income	3.28	0.01	7.08	2.78
II. Expenses		= ===		
(i)Cost of material consumed	-	-	-	
(ii)Purchases of Stock in Trade				
(iii)Changes in inventories of finished goods, work in progess and stock				
in trade	-	-		1.75
(iv)Employee Benefits Expenses	1.31	0.43	2.20	1.75
(v)Finance Cost	-	-		0.42
(v)Depriciation and Amortisation Expense	1.39	0.11	1.60 24.71	0.43 36.33
(vi)Other Expenses	8.11	7.94		
Total Expenses	10.81	8.48	28.51	38.51

W D - C: ((x)) (-		
III. Profit/(Loss) before exceptional items and tax (I-II)	(7.53)	(8.47)	(21.43)	(35.72
IV. Exceptional items	0.00	0.00	0.00	0.00
V. Profit/(Loss) before Tax (III-IV)	(7.53)	(8.47)	(21.43)	(35.72
VI. Tax Expense:		-		
(i)Current Tax		-		
(ii)Deferred Tax(Net)		-		(0.03)
(iii) Provision for taxation		-		(0.00)
VII. Net Profit/(Loss) for the period (V-VI)	(7.53)	(8.47)	(21.43)	(35.69)
VIII. Other Comprehensive Income				A-9
A. Items that will not be reclassified to profit or loss				
				#J
(i) Reimbursement Gain / (Loss) of the Defined Benefit Plan		_		
(ii)Net Gain on equity Instrument designated at				207
FVOCI for the year	1	-		-
(iii) Income tax relating to items that will not be reclassified to profit or				-
oss		- 1	i i	
B. Items that will be reclassified to profit or loss.		-		
Total other Comprehensive income (A+B)		-		
X. Total Comprehensive income (VII+VIII)	(7.53)	(8.47)	(21.43)	(35.69)
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	(0.18)	(0.20)	(0.51)	(0.04)
b) Diluted	(0.18)	(0.20)	(0.51)	(0.84)
Notes:	(0.10)]	(0.20)	(0.51)	(0.84)

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 03rd February, 2025. The Statutory Auditor of the Company have provided the limited review report for the same.

3-Figures or previous periods were re-grouped/re-classified wherever necessary to confirm to the periods of current periods.

4-Indian Accounting Standards are applicable on the Company w.e.f 1st April 2017

Date: 03rd February, 2025

Place: Faridabad

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

For VK GLOBAL INDUSTRIES LIMITED

Chairman & Mg. Director

Rahul Jain Chairman &Managing Director DIN: 00442109

VK GLOBAL INDUSTRIES LIMITED (formerly known as SPS International Limited) BALANCE SHEET AS AT 31st DECEMBER, 2024.

S. No.	Particulars Particulars	Amount (Rs. in Lacs) as at 31.12.2024	Amount (Rs. in Lacs) as at 31.03.2024
	ASSETS	:=	-
1)	Non-current assets	-	-
	(a) Property, Plant and Equipment	96	3
	(b) Right of Use Asset	-	-
	(c) Intangible assets	-	_
	(d) Financial Assets	-	-
	(i) Investments	-	50
	(ii) Trade receivables	-	
1	(iii) Loans	-	
	(iv) Others	12	9
	(e) Other non-current assets	0	0
2)	Current assets	-	
	(a) Inventories	-	-
	(b) Financial Assets	-	
1	(i) Investments	100	-
	(ii) Trade receivables	-	-
	(iii) Cash and cash equivalents	15	272
	(iv) Bank balances other than (iii) above	-	-
	(v) Loans	-	-
	(vi) Others	137	36
	(c) Current Tax Assets (Net)	-	0
	(d) Other current assets	-	
	Total Assets	360	370
	EQUITY AND LIABILITIES		
	Equity	1	
	(a) Equity Share capital	424	424
- 1	(b) Other Equity	(80)	(58
	LIABILITIES	- 1	-
1)	Non-current liabilities	-	*
	(a) Financial Liabilities	-	**
	(i) Borrowings	-	-
	(ii) Trade payables	4.	₩ 1
- 1	(iii) Other financial liabilities (other than	±.	
- 1	those specified in item (b), to be		. *
- 1	specified)	-	
- 1	(b) Provisions		4:
- 1	(c) Deferred tax liabilities (Net)		+
2000	(d) Other non-current liabilities		₩ 3
2)	Current liabilities		
	(a) Financial Liabilities	¥:	· ·
- 1	(i) Borrowings	-	-
- 1	(ii) Trade payables	14.56	1.53
	(iii) Other financial liabilities (other than		
	those specified in item (c)		
	(b) Other current liabilities	1	3
	(c) Provisions	- 1	-
	(d) Current Tax Liabilities (Net)	-	
	Total Equity and Liabilities	360	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

Chairman & Mg. Director

Date: 03rd February, 2025 Place: Faridabad 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

Cash Flow Statement for the Nine Months ended ended 31st December, 2024

Amount in (2) Amount in (2) Amount in (2) Amount in (3) Amount in (2) Amount in (2) Amount in (3) Amount in (2) Adjustments from Fax & Extraordinary items Adjustments from Fore Tax & Extraordinary items Adjustments from Forevision for Gratuity Loss on Sale of Fixed Assets Depreciation End Debt Written off First try paid Foreign sale of Assets But Debt Written off First try paid Foreign sale of Assets But	Particulars	Quarter Ended 31.12.2024	Year Ended 31.03.2024
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Cash & Cash equivalents at beginning of period 272	V		
	Net increase / (Decrease) in Cash & Cash equivalents	(257)	(87
	Cash & Cash equivalents at beginning of period	272	200
Cash & Cash equivalents at end of period 15	Cash & Cash equivalents at end of period		359 272

For and on Behalf of Board Of Directors

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

For VK GLOBAL INDUSTRIES LIMITED

Chairman & Mg. Director

Rahul Jain

(Chairman and Managing Director) DIN: 00442109

Date: 03rd February, 2025 Place: Faridabad



JAIN JAIN AND ASSOCIATES

Chartered Accountants

Independent Auditor's Limited Review Report on the Quarterly unaudited Standalone Financial Results of VK Global Industries Limited (formerly known as SPS International Limited) pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

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, 2024 ("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: 03rd February, 2025.

UDIN: 25087822BMMHXP5868

B. Statement on Deviation or Variation for proceeds of Publci Issue, Right Issue, Preferential Issue, Qualified Institutional Placement etc.

Stateme	ent of Deviation/	Variation in	utilization of f	unds raised.			
Name of Listed Entity		VK GLOBAL INDUSTRIES LIMITED (Formerly Known					
		as SPS INTERNATIONAL LIMITED)					
Mode of Fund Raising		Preferential Issue					
	Date of Raising Funds		05.04.2022				
	Raised (In Crore		Rs. 1.012				
	filed for Quarter en	nded		31.12.2024			
	ring Agency		NA				
Monitor		Name, if	NA				
applicab							
	a Deviation / Vari	ation in the	No				
	unds raised	•	NT A				
	whether the same		NA				
	ge in terms of a which was appro						
sharehol		ved by the					
	Date of shareholde	r Approxial	NA				
	tion for the D		NA NA				
Variatio		eviation /	IVA				
	nts of the Audit	Committee	NA				
after rev		Committee	IVA				
	nts of the auditors	if any	NA				
	for which funds			re there has l	neen a devia	tion, in the	
	ng table:	nave been i	and whe	ic there has k	occii a devia	(in crores)	
Serial	Original	Modified	Original	Modified	Funds	Amount of	
No.	Object	Object,	Allocation	allocation	Utilised	Deviation/Variat	
	-	if		, if any		ion for the	
		any				quarter	
						according to	
						applicable	
						object	
1.	Pre-payment	NIL	1.012	NA	0.713	NA	
•	and/or						
	repayment of						
	repayment of loans,						
	repayment of loans, funding the						
	repayment of loans, funding the long-term						
	repayment of loans, funding the long-term growth of its						
	repayment of loans, funding the long-term growth of its existing						
	repayment of loans, funding the long-term growth of its existing businesses; and						
	repayment of loans, funding the long-term growth of its existing businesses; and general						
	repayment of loans, funding the long-term growth of its existing businesses; and general corporate						
	repayment of loans, funding the long-term growth of its existing businesses; and general corporate purposes						
	repayment of loans, funding the long-term growth of its existing businesses; and general corporate purposes including						
	repayment of loans, funding the long-term growth of its existing businesses; and general corporate purposes including organic or						
	repayment of loans, funding the long-term growth of its existing businesses; and general corporate purposes including organic or inorganic						
	repayment of loans, funding the long-term growth of its existing businesses; and general corporate purposes including organic or						

	acquisitions; financing					
I I	other long-					
	term capital,					
	working					
	capital and or					
	any other as					
	may be					
I I	permissible					
1 1	under					
	applicable					
	law(s) and					
	approved by					
1 1	the Board					
	of Directors of					
	the					
	Company.					
Total		NIL	1.012	NA	0.713	NA

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fundraising document i.e. prospectus, letter of offer, etc.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES – Not Applicable

D.FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - Not Applicable

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable

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

Saurabh Gupta Company Secretary & Compliance Officer M No. A36879