

November 12, 2025

BSE Limited
Corporate Relationship Department,
P J Towers, Dalal Street
Mumbai – 400 001
Scrip Code- 523558

Sub: Outcome of Board Meeting held on November 12, 2025

Dear Sir/Madam,

Pursuant to Regulation 30, 33 & other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the company in their meeting held today, i.e. on Wednesday, November 12, 2025, inter alia, considered, approved the following matters:

1. The Standalone Un-Audited Financial Results for the quarter and half year ended on September 30, 2025 along with Limited Review Reports by the Statutory Auditors. Copies of the Financial Results along with Limited Review Reports are attached herewith.

These results are also being uploaded on the Company's website at www.swissmilitaryshop.com.

2. Shifting of registered office of the Company from National Capital Territory of Delhi to State of Haryana under Section 12, 13 and other applicable provisions of the Act, read with Rules made thereunder, subject to approval of Shareholders, Central Govt. and other regulatory authorities in pursuance of the Companies Act, 2013 read with Companies Incorporation Rules, 2014 and other applicable regulations of the SEBI.

The Board meeting commenced at 12.00 Noon and concluded at 02.10 P.M.

The same is for your information and record.

Thanking You,
For **SWISS MILITARY CONSUMER GOODS LIMITED**

VIKAS JAIN
COMPANY SECRETARY

SWISS MILITARY CONSUMER GOODS LIMITED

Regd. Office: W-39, Okhla Industrial Area, Phase-II, New Delhi – 110020

☎ +91 11 41067060, ✉ info@swissmilitaryshop.com

🌐 www.swissmilitaryshop.com, CIN: L51100DL1989PLC034797



**SWISS
MILITARY**

SWISS MILITARY CONSUMER GOODS LIMITED

Regd. Office: W-39, Okhla Industrial Area, Phase II, New Delhi - 110 020

CIN : L51100DL1989PLC034797

Statement of Standalone Un-Audited Financial Results for the Quarter and Half Year ended September 30, 2025

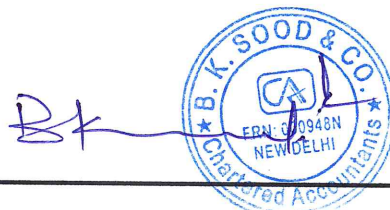
(Rs. In Lacs, except for share data and if otherwise stated)

S. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Income						
	(a) Revenue from Operations	6,504.71	5,429.32	5,376.70	11,934.03	9,908.92	21,266.90
	(b) Other Income	37.86	36.15	16.40	74.01	116.94	221.64
	Total Income	6,542.57	5,465.47	5,393.10	12,008.04	10,025.86	21,488.54
2	Expenses						
	(a) Purchases/ Operating Expenses	5,783.79	4,580.87	4,933.37	10,364.66	8,598.42	18,110.31
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(378.07)	(96.61)	(383.43)	(474.68)	(267.98)	(392.09)
	(c) Employee benefits expense	246.73	229.92	182.45	476.65	368.69	770.26
	(d) Depreciation and amortization expense	10.50	10.84	5.89	21.34	11.43	31.37
	(e) Finance costs	33.77	37.26	2.58	71.03	2.93	40.95
	(f) Other expenses	530.91	438.57	387.33	969.48	740.01	1,698.78
	Total Expenses	6,227.63	5,200.85	5,128.19	11,428.48	9,453.50	20,259.58
3	Profit / (Loss) before exceptional items and Tax (1- 2)	314.94	264.62	264.91	579.56	572.36	1,228.96
4	Exceptional items	-	-	(23.77)	-	(23.77)	(23.77)
5	Profit / (Loss) before tax (3+4)	314.94	264.62	241.14	579.56	548.59	1,205.19
6	Tax expense						
	1) Current Tax	91.05	68.68	66.19	159.73	123.62	288.45
	2) Deferred Tax	(0.53)	(0.65)	(0.14)	(1.18)	(0.26)	(2.32)
	Total tax expense	90.52	68.03	66.05	158.55	123.36	286.13
7	Net Profit / (Loss) for the period (5-6)	224.42	196.59	175.09	421.01	425.23	919.06
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income for the Period (7+8)	224.42	196.59	175.09	421.01	425.23	919.06
10	Paid up Equity Share Capital	4,718.26	4,718.26	4,718.26	4,718.26	4,718.26	4,718.26
	(Face Value of Equity Shares Rs. 2/- each)						
11	Other Equity (Excluding Revaluation Reserve)						7,993.17
12	Earnings per share (Face Value of Rs. 2/- per share) not annualised :						
	(a) Basic	0.10	0.08	0.09	0.18	0.22	0.42
	(b) Diluted	0.10	0.08	0.09	0.18	0.22	0.42

For SWISS MILITARY CONSUMER GOODS LIMITED

Date :-November 12, 2025

Place:- New Delhi



SWISS MILITARY CONSUMER GOODS LIMITED

Regd. Office: W-39, Okhla Industrial Area, Phase II, New Delhi - 110 020

CIN : L51100DL1989PLC034797

Statement of Consolidated Un-Audited Financial Results for the Quarter and Half Year Ended September 30, 2025

(Rs. In Lacs, except for share data and if otherwise stated)

S. No.	Particulars	Quarter Ended			Half-Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Income						
	(a) Revenue from Operations	6,715.60	5552.01	5555.51	12,267.61	10,194.37	21,833.91
	(b) Other Income	53.41	44.85	19.40	98.26	37.29	186.97
	Total Income	6,769.01	5596.86	5574.91	12,365.87	10,231.66	22,020.88
2	Expenses						
	(a) Purchases/ Operating Expenses	6,127.80	4697.15	5067.33	10,824.95	8,830.50	18,706.30
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(585.30)	(132.77)	(377.99)	(718.07)	(285.53)	(572.18)
	(c) Employee benefits expense	293.11	263.52	206.45	556.63	411.63	874.98
	(d) Depreciation and amortization expense	11.11	11.44	6.97	22.55	13.58	35.67
	(e) Finance costs	33.81	37.38	2.62	71.19	2.97	41.49
	(f) Other expenses	572.12	456.85	391.14	1,028.97	747.69	1,731.17
	Total Expenses	6,452.65	5333.57	5,296.52	11,786.22	9,720.84	20,817.43
3	Profit / (Loss) before exceptional items and Tax (1- 2)	316.36	263.29	278.39	579.65	510.82	1,203.45
4	Exceptional items	-	-	(23.77)	-	(23.77)	(23.77)
5	Profit / (Loss) before tax (3+4)	316.36	263.29	254.62	579.65	487.05	1,179.68
6	Tax expense						
	1) Current Tax	91.12	70.53	70.28	161.65	129.91	304.79
	2) Deferred Tax	(0.42)	(0.54)	(0.10)	(0.96)	(0.19)	(2.18)
	Total tax expense	90.70	69.99	70.18	160.69	129.72	302.61
7	Net Profit / (Loss) for the period (5-6)	225.66	193.30	184.44	418.96	357.33	877.07
8	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss	-	-	-	-	-	-
9	Total Comprehensive Income for the Period (7+8)	225.66	193.30	184.44	418.96	357.33	877.07
10	Profit attributable to :						
	- Equity holders of the parent	225.66	193.30	184.44	418.96	357.33	877.07
	- Non Controlling Interest	-	-	-	-	-	-
11	Total Comprehensive Income Attributable to:						
	- Equity holders of the parent	225.66	193.30	184.44	418.96	357.33	877.07
	- Non Controlling Interest	-	-	-	-	-	-
12	Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)	4,718.26	4,718.26	4,718.26	4,718.26	4,718.26	4,718.26
13	Other Equity (Excluding Revaluation Reserve)						8,141.11
14	Earnings per share (Face Value of Rs. 2/- per share) not annualised :						
	(a) Basic	0.10	0.08	0.09	0.18	0.18	0.40
	(b) Diluted	0.10	0.08	0.09	0.18	0.18	0.40

Date :-November 12, 2025

Place:- New Delhi

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For SWISS MILITARY CONSUMER GOODS LIMITED

ASHOK KUMAR SAWHNEY
CHAIRMAN

SWISS MILITARY CONSUMER GOODS LIMITED

Regd. Office: W-39, Okhla Industrial Area, Phase II, New Delhi - 110 020

CIN : L51100DL1989PLC034797

Statement of Assets and Liabilities as at 30th September, 2025

(Rs. In Lacs)

Particulars	CONSOLIDATED		STANDALONE	
	As at	As at	As at	As at
	30th September, 2025	31st March, 2025	30th September, 2025	31st March, 2025
	Un-Audited	Audited	Un-Audited	Audited
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	3,960.77	3,769.67	3,934.15	3,742.13
(b) Capital work-in-progress	974.87	724.04	-	-
(c) Financial Assets				
i) Investments	-	-	419.99	419.99
ii) Loans and advance	-	-	2,449.00	2,449.00
(d) Income tax assets	6.08	-	-	-
(e) Deferred tax assets (net)	2.85	1.89	3.18	2.00
(f) Other non-current assets	-	9.95	-	-
Total Non-Current Assets	4,944.57	4,505.55	6,806.32	6,613.12
Current Assets				
(a) Inventories	3,487.07	2,769.00	3,041.75	2,567.07
(b) Financial Assets				
i) Trade Receivables	4,857.19	4,328.03	4,641.66	4,072.81
ii) Cash and Cash Equivalents	3,073.41	3,606.32	2,236.15	1,963.57
iii) Other financial assets	105.99	81.38	105.99	77.81
iv) Bank Balances other than Cash and Cash Equivalents	1.77	1.77	1.77	1.77
(c) Other Current Assets	1,172.45	1,332.98	832.36	1,121.96
Total Current Assets	12,697.88	12,119.48	10,859.68	9,804.99
TOTAL ASSETS	17,642.45	16,625.03	17,666.00	16,418.11
EQUITY AND LIABILITIES				
Equity				
a) Equity Share Capital	4,718.26	4,718.26	4,718.26	4,718.26
b) Other Equity	8,560.09	8,141.11	8,414.18	7,993.17
Total Equity	13,278.35	12,859.37	13,132.44	12,711.43
LIABILITIES				
Non Current Liabilities				
(a) Financial Liabilities				
i) Borrowings	1,654.45	1702.24	1,654.45	1,702.24
(b) Deferred tax liabilities (net)	-	-	-	-
Total Non- Current Liabilities	1,654.45	1,702.24	1,654.45	1,702.24
Current Liabilities				
(a) Financial Liabilities				
i) Trade payables	2,425.78	1,704.42	2,632.29	1,668.16
ii) Other Financial Liabilities	100.22	81.30	77.43	65.21
(b) Other Current Liabilities	127.25	271.89	112.99	265.22
(c) Current Tax Liabilities (Net)	56.40	5.81	56.40	5.85
Total Current Liabilities	2,709.65	2,063.42	2,879.11	2,004.44
TOTAL EQUITY AND LIABILITIES	17,642.45	16,625.03	17,666.00	16,418.11

Date :-November 12, 2025

Place:- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED



SWISS MILITARY CONSUMER GOODS LIMITED

Regd. Office: W-39, Okhla Industrial Area, Phase II, New Delhi - 110 020

CIN : L51100DL1989PLC034797

Cash Flow Statement for the Half Year ended 30th September, 2025

(Rs. in Lacs)

Particulars	CONSOLIDATED		STANDALONE	
	For the half year ended 30th September, 2025	For the half year ended 30th September, 2024	For the half year ended 30th September, 2025	For the half year ended 30th September, 2024
Profit / (Loss) before tax	579.65	487.05	579.56	548.59
Adjustments for:				
Depreciation	22.55	13.57	21.34	11.43
Interest Income on Fixed Deposit	(73.47)	(26.93)	(49.22)	(23.53)
Exchange fluctuation (net)	(10.19)	(0.99)	(6.36)	(0.99)
Finance Cost	71.19	2.97	71.03	2.93
Profit on sale of Property, Plant & Equipment (net)	-	0.48	-	0.48
Operating (Loss) / Profit before working capital changes	589.73	476.15	616.35	538.91
Changes in Working Capital				
Adjustments for (Increase) / Decrease in Operating Assets				
Inventories	(718.07)	(285.52)	(474.68)	(267.98)
Trade Receivables	(529.20)	(780.05)	(568.86)	(762.21)
Other financial assets	(24.61)	(4,208.90)	(28.19)	(4,210.80)
Other current assets	160.53	94.96	289.60	103.95
Income Tax Assets (net)	(6.08)	(8.18)	-	(8.33)
Adjustments for Increase / (Decrease) in Operating Liabilities				
Trade payables	721.41	288.21	964.14	237.23
Other Financial Liabilities	18.92	40.13	12.22	39.63
Other Current Liabilities	(144.65)	34.05	(152.23)	35.55
Income Tax Liabilities (Net)	50.59	-	50.55	-
Cash Generated / (used in) from Operating Activities	118.57	(4,349.15)	708.90	(4,294.05)
Tax Paid	(161.65)	(129.91)	(159.73)	(123.62)
Net Cash Generated / (used in) from Operating Activities (A)	(43.08)	(4,479.06)	549.17	(4,417.67)
Cash flow from Investing Activities				
Capital Advance	-	(141.06)	-	-
Interest Income on Fixed Deposit	73.47	26.93	49.22	23.53
Exchange fluctuation (net)	10.19	0.99	6.36	0.99
Payment for Purchase PPE	(455.60)	(3,345.27)	(214.44)	(3,345.16)
Receipt from Sale of PPE	1.08	-	1.08	-
Net Cash from / (used in) Investing Activities (B)	(370.86)	(3,458.41)	(157.78)	(3,320.64)
Cash flow from Financing Activities				
Proceeds from Rights issue	-	4,914.85	-	4,914.85
Dividend Paid	-	-	-	-
Proceeds from Borrowings	(47.78)	1,697.26	(47.78)	1,697.26
Finance Cost	(71.19)	(2.97)	(71.03)	(2.93)
Loan given to Subsidiary	-	-	-	(152.00)
Proceeds from Bank Overdraft	-	131.81	-	131.81
Net cash from / (used in) Financing Activities (C)	(118.97)	6,740.95	(118.81)	6,588.99
Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)	(532.91)	(1,196.52)	272.58	(1,149.32)
Cash & Cash equivalents at beginning of the period	3,606.32	2,239.13	1,963.57	1,983.00
Cash & Cash equivalents at end of the period	3,073.41	1,042.61	2,236.15	833.68

Date :- November 12, 2025
Place:- New Delhi


For SWISS MILITARY CONSUMER GOODS LIMITED



Notes to Standalone and Consolidated Financial Results for the quarter and half year ended 30th September 2025 :

1. These standalone and consolidated financial results for the quarter and half year ended 30th September, 2025, which have been subjected to limited review by Statutory Auditors of the Company, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 12th November, 2025, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The consolidated unaudited financial results of the Company and its wholly owned subsidiaries i.e., AAA Shenyang Container Seal Private Limited and SM Travel Gear Private Limited have been prepared in accordance with Ind AS 110 consolidated financial statements.
3. The Company is primarily engaged in trading activities. Since this segment meets the aggregation criteria as per the requirements of Ind AS 108 on 'Operating segments', the management considers this as a single reportable segment. Accordingly, disclosure of segment information has not been furnished.
4. This statement have been prepared in accordance with Companies (India Accounting Standards) Rules, 2015 ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
5. The above financial results are available on the website of the Company i.e. www.swissmilitaryshop.com and on the website of BSE Limited i.e., www.bseindia.com.
6. Previous period figures have been regrouped / rearranged whenever considered necessary.


Date :-November 12, 2025
Place:- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED


ASHOK KUMAR SAWHNEY
CHAIRMAN



801, Eros Apartments, 56, Nehru Place, New Delhi-110019
Ph. : 011-41306199, 45019745, E-mail : bksoodca@gmail.com

Independent Auditor's Limited Review Report on Quarterly and Half Yearly Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors,
Swiss Military Consumer Goods Limited
W-39, Okhla Industrial Area
Phase – II,
New Delhi – 110 020

We have reviewed the accompanying Statement of unaudited standalone financial results of Swiss Military Consumer Goods Limited for the quarter and half year ended September 30, 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.

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

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 Statement is 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. K. Sood & Co.
Chartered Accountants
Firm Registration No.000948N



B K Sood
Partner
M. No. 080855
UDIN:- 25080855BMJKFG3347



Place: New Delhi
Date: 12th November 2025

801, Eros Apartments, 56, Nehru Place, New Delhi-110019
Ph. : 011-41306199, 45019745, E-mail : bksoodca@gmail.com

Independent Auditor's Limited Review Report on Quarterly and Half Yearly Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors,
Swiss Military Consumer Goods Limited
W-39, Okhla Industrial Area, Phase - II
New Delhi – 110 020

We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of Swiss Military Consumer Goods Limited ('the Holding Company') and its subsidiary, for the quarter and half year ended 30th September, 2025, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

The Statement includes the unaudited interim financial results of the subsidiaries i.e. AAA Shenyang Container Seal Pvt. Ltd. and SM Travel Gear Pvt Ltd (Wholly Owned Subsidiaries)

Based on our review conducted and procedures performed as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not



disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B. K. Sood & Co.
Chartered Accountants
Firm Registration No.000948N



(B K SOOD)

Partner

M. No. 080855

UDIN:-25080855BMJKFF8219



Place: New Delhi

Date: 12th November 2025