



May 22, 2026

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

Sub: Outcome of meeting of the Board of Directors held on May 22, 2026

Ref: Intimation under Regulation 33 and 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations").

Dear Sir,

We would like to inform you that the Board of Directors of the Company at its meeting held today i.e. on May 22, 2026, has, inter- alia, considered and approved:

1. Audited Financial Results (Standalone and Consolidated) for the quarter and year ended March 31, 2026; Auditors' reports in respect of such audited financial results; and the declaration pursuant to Regulation 33(3)(d) of the Listing Regulations annexed herewith and marked as Annexure-A.
2. A final dividend @ 5% i.e. Rs. 0.10 per equity share (face value of Rs. 2 per equity share) for the Financial Year 2025-26, subject to the approval of the shareholders at the ensuing Annual General Meeting ("AGM") of the Company and any further information in this regard including Record Date etc. shall be submitted in due course.

The results are also being made available on the website of the Company, www.swissmilitaryshop.com.

The Board meeting commenced at 12.30 P.M. and concluded at 04.30 P.M.

Kindly take the above on record.

Thanking You,

For **SWISS MILITARY CONSUMER GOODS LIMITED**

VIKAS JAIN
COMPANY SECRETARY

Encl: As above

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 CONSUMER GOODS LIMITED

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

CIN : L51100DL1989PLC034797

Statement of Standalone Audited Financial Results for the Quarter and Year ended March 31, 2026

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

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-audited	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	6,242.58	6,957.88	5,783.51	25,134.49	21,266.90
	(b) Other Income	42.84	39.94	48.91	156.79	221.64
	Total Income	6,285.42	6,997.82	5,832.42	25,291.28	21,488.54
2	Expenses					
	(a) Purchases/ Operating Expenses	5,276.42	5,878.87	4,899.80	21,519.95	18,110.31
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(70.85)	(79.96)	(123.98)	(625.49)	(392.09)
	(c) Employee benefits expense	265.89	246.84	198.38	989.38	770.26
	(d) Depreciation and amortization expense	13.34	10.82	10.55	45.50	31.37
	(e) Finance costs	30.63	32.86	37.13	134.52	40.95
	(f) Other expenses	574.89	610.51	465.71	2,154.88	1,698.78
	Total Expenses	6,090.32	6,699.94	5,487.59	24,218.74	20,259.58
3	Profit / (Loss) before exceptional items and Tax (1-2)	195.10	297.88	344.83	1,072.54	1,228.96
4	Exceptional items	-	(31.68)	-	(31.68)	(23.77)
5	Profit / (Loss) before tax (3+4)	195.10	266.20	344.83	1,040.86	1,205.19
6	Tax expense					
	1) Current Tax	34.95	75.45	85.69	270.13	288.45
	2) Deferred Tax	0.43	(0.67)	(2.15)	(1.42)	(2.32)
	Total tax expense	35.38	74.78	83.54	268.71	286.13
7	Net Profit / (Loss) for the period (5-6)	159.72	191.42	261.29	772.15	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)	159.72	191.42	261.29	772.15	919.06
10	Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)	4,722.77	4,718.26	4,718.26	4,722.77	4,718.26
11	Other Equity (Excluding Revaluation Reserve)				8,789.00	7,993.17
12	Earnings per share (Face Value of Rs. 2/- per share) not annualised :					
	(a) Basic	0.07	0.08	0.11	0.33	0.42
	(b) Diluted	0.07	0.08	0.11	0.33	0.42

Date :- May 22, 2026

Place:- New Delhi

UDIN: 26080855 KBEWG55685

B.K. SOOD
B.K. SOOD
PEA



For SWISS MILITARY CONSUMER GOODS LIMITED



ASHOK KUMAR SAINI
CHAIRMAN

SWISS MILITARY CONSUMER GOODS LIMITED

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

CIN : L51100DL1989PLC034797

Statement of Consolidated Audited Financial Results for the Quarter and Year ended March 31, 2026

(INR in Lacs, except for share data and if otherwise stated)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Un-audited	Audited	Audited	Audited
1	Income					
	(a) Revenue from Operations	6,487.64	7,222.32	5,914.44	25,977.57	21,833.91
	(b) Other Income	58.95	48.19	91.76	205.40	186.97
	Total Income	6,546.59	7,270.51	6,006.20	26,182.97	22,020.88
2	Expenses					
	(a) Purchases/ Operating Expenses	5,470.38	6,136.52	5,147.09	22,431.85	18,706.30
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(125.34)	(189.33)	(281.71)	(1,032.74)	(572.18)
	(c) Employee benefits expense	346.80	307.80	233.38	1,211.23	874.98
	(d) Depreciation and amortization expense	14.32	11.42	11.66	48.29	35.67
	(e) Finance costs	30.65	32.92	37.29	134.76	41.49
	(f) Other expenses	635.89	661.59	481.85	2,326.45	1,731.17
	Total Expenses	6,372.70	6,960.92	5,629.56	25,119.84	20,817.43
3	Profit / (Loss) before exceptional items and Tax (1- 2)	173.89	309.59	376.64	1,063.13	1,203.45
4	Exceptional items	-	(31.68)	-	(31.68)	(23.77)
5	Profit / (Loss) before tax (3+4)	173.89	277.91	376.64	1,031.45	1,179.68
6	Tax expense					
	1) Current Tax	35.70	78.91	91.55	276.26	304.79
	2) Deferred Tax	0.75	(0.56)	(2.11)	(0.77)	(2.18)
	Total tax expense	36.45	78.35	89.44	275.49	302.61
7	Net Profit / (Loss) for the period (5-6)	137.44	199.56	287.20	755.96	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)	137.44	199.56	287.20	755.96	877.07
10	Profit attributable to :					
	- Equity holders of the parent	137.44	199.56	287.20	755.96	877.07
	- Non Controlling Interest	-	-	-	-	-
11	Total Comprehensive Income Attributable to:					
	- Equity holders of the parent	137.44	199.56	287.20	755.96	877.07
	- Non Controlling Interest	-	-	-	-	-
12	Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)	4,722.77	4,718.26	4,718.26	4,722.77	4,718.26
13	Other Equity (Excluding Revaluation Reserve)				8,920.75	8,141.11
14	Earnings per share (Face Value of Rs. 2/- per share) not annualised :					
	(a) Basic	0.06	0.08	0.12	0.32	0.40
	(b) Diluted	0.06	0.08	0.12	0.32	0.40

Date :- May 22, 2026

Place:- New Delhi

UDIN : 260808550MDNWA8621

B.K. SOOD
B.K. SOOD
FCA



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

Statement of Assets and Liabilities as at 31st March, 2026

(INR in Lacs)

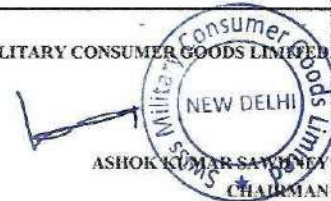
Particulars	CONSOLIDATED		STANDALONE	
	As at 31st March, 2026	As at 31st March, 2025	As at 31st March, 2026	As at 31st March, 2025
	Audited	Audited	Audited	Audited
ASSETS				
Non-Current Assets				
(a) Property, Plant and Equipment	4,061.60	3,769.67	4,024.94	3,742.13
(b) Capital work-in-progress	1,048.53	724.04	-	-
(c) Financial Assets				
i) Investments	-	-	419.99	419.99
ii) Loans and Advances	-	-	2,449.00	2,449.00
(d) Income tax assets (net)	11.34	-	6.83	-
(e) Deferred tax assets (net)	2.67	1.89	3.43	2.00
(f) Other non-current assets	17.79	9.95	-	-
Total Non-Current Assets	5,141.93	4,505.55	6,904.19	6,613.12
Current Assets				
(a) Inventories	3,801.74	2,769.00	3,192.56	2,567.07
(b) Financial Assets				
i) Trade Receivables	4,725.79	4,328.03	4,401.80	4,072.81
ii) Cash and Cash Equivalents	3,482.30	3,606.32	2,860.47	1,963.57
iii) Other financial assets	91.52	81.38	88.05	77.81
iv) Bank Balances other than Cash and Cash Equivalents	1.77	1.77	1.77	1.77
(c) Other Current Assets	872.02	1,332.98	607.89	1,121.96
Total Current Assets	12,975.14	12,119.48	11,152.54	9,804.99
TOTAL ASSETS	18,117.07	16,625.03	18,056.73	16,418.11
EQUITY AND LIABILITIES				
Equity				
a) Equity Share Capital	4,722.77	4,718.26	4,722.77	4,718.26
b) Other Equity	8,920.75	8,141.11	8,789.00	7,993.17
Total Equity	13,643.52	12,859.37	13,511.77	12,711.43
Liabilities				
Non Current Liabilities				
(a) Financial Liabilities				
i) Borrowings	1,585.72	1,702.24	1,585.72	1,702.24
(b) Provisions	31.42	-	31.42	-
Total Non-Current Liabilities	1,617.14	1,702.24	1,617.14	1,702.24
Current Liabilities				
(a) Financial Liabilities				
i) Trade payables	2,708.38	1,704.42	2,816.04	1,668.16
ii) Other Financial Liabilities	89.49	81.30	66.85	65.21
(b) Other Current Liabilities	58.54	271.89	44.93	265.22
(c) Current Tax Liabilities (Net)	-	5.81	-	5.85
Total Current Liabilities	2,856.41	2,063.42	2,927.82	2,004.44
TOTAL EQUITY AND LIABILITIES	18,117.07	16,625.03	18,056.73	16,418.11

Date :- May 22, 2026
Place :- New Delhi

B.K. Sood
B.K. SOOD
FCA



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 Year ended 31st March, 2026

(INR in Laacs)

Particulars	CONSOLIDATED		STANDALONE	
	For the year ended	For the year ended	For the year ended	For the year ended
	31st March, 2026	31st March, 2025	31st March, 2026	31st March, 2025
Profit / (Loss) before tax	1,031.45	1,179.68	1,040.86	1,205.19
Adjustments for:				
Depreciation	48.29	35.67	45.50	31.37
Interest Income on Fixed Deposit	(155.15)	(137.46)	(107.37)	(89.09)
Finance Cost	134.76	41.49	134.52	40.95
Provision for Gratuity	31.42	-	31.42	-
Exchange fluctuation (net)	(6.73)	(2.92)	(7.65)	(4.52)
Operating (Loss) / Profit before working capital changes	1,084.04	1,116.46	1,137.28	1,183.90
Changes in Working Capital				
Adjustments for (Increase) / Decrease in Operating Assets				
Inventories	(1,032.74)	(572.18)	(625.49)	(392.09)
Trade Receivables	(397.77)	(933.71)	(329.00)	(963.53)
Other financial assets	(10.14)	(24.25)	(10.25)	(22.58)
Other current assets	460.97	(243.82)	514.08	(60.89)
Income Tax Assets (net)	(11.34)	9.15	(6.83)	8.36
Adjustments for Increase / (Decrease) in Operating Liabilities				
Trade payables	1,003.96	155.11	1,147.89	121.23
Other Financial Liabilities	8.19	31.02	1.64	20.30
Other Current Liabilities	(213.35)	62.42	(220.30)	63.62
Income tax Liabilities (net)	(5.81)	5.81	(5.85)	5.85
Cash Generated / (used in) from Operating Activities	886.01	(393.99)	1,603.17	(35.83)
Tax Paid	(276.27)	(304.79)	(270.13)	(288.45)
Net Cash Generated / (used in) from Operating Activities (A)	609.74	(698.78)	1,333.04	(324.28)
Cash flow from Investing Activities				
Interest Income on Fixed Deposit	155.15	137.46	107.37	89.09
Exchange fluctuation (net)	6.73	2.92	7.65	4.52
Payment for Purchase of PPE and CWIP	(674.31)	(4,402.76)	(330.07)	(3,668.65)
Receipt of PPE	1.76	5.27	1.76	5.27
Net Cash from / (used in) Investing Activities (B)	(510.67)	(4,257.11)	(213.29)	(3,569.77)
Cash flow from Financing Activities				
Proceeds from issue of shares	28.19	4,914.85	28.19	4,914.85
Dividend Paid	-	(235.91)	-	(235.91)
Finance Cost	(134.76)	(41.49)	(134.52)	(40.95)
Proceeds from Borrowings (Net)	(116.52)	1,685.63	(116.52)	1,685.63
Loan given to Subsidiary	-	-	-	(2,449.00)
Net cash from / (used in) Financing Activities (C)	(223.09)	6,323.08	(222.85)	3,874.62
Net Increase / (Decrease) in Cash and Cash equivalents (A+B+C)	(124.02)	1,367.19	896.90	(19.43)
Cash & Cash equivalents at beginning of the period	3,606.32	2,239.13	1,963.57	1,983.06
Cash & Cash equivalents at end of the period	3,482.30	3,606.32	2,860.47	1,963.57

Date:- May 22, 2026

Place:- New Delhi

 B.K. SOOD
 B.K. SOOD
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For SWISS MILITARY CONSUMER GOODS LIMITED



Notes to Standalone and Consolidated Financial Results for the quarter and year ended 31st March 2026 :

1. These standalone and consolidated financial results for the quarter and year ended 31st March, 2026, which have been subjected to audit 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 22nd May, 2026, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. The consolidated audited financial results of the Company and its Wholly Owned Subsidiary Companies, have been prepared in accordance with Ind AS 110 consolidated financial statements.
3. The Statutory Auditors of the Company have carried out the audit of the said financial results for the quarter and year ended March 31, 2026, in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Statutory Auditors have issued an audit report with an unmodified opinion on these financial results.
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 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.
6. The Board of Directors have recommended a dividend of 5% i.e. Rs. 0.10 Paise per equity share of face value of Rs. 2.00 per share, for the financial year 2025 26, subject to the approval of the shareholders at the ensuing annual general meeting of the Company.
7. The Company had allotted 2,25,500 equity shares of Rs. 2/- each, at a price of Rs. 12.50/- per share (including premium of Rs. 10.50/- per equity share) aggregating to Rs. 28.19 Lakhs, on February 13, 2026 under ESOP Scheme, 2023.
8. During the quarter and financial year ended March 31, 2026, the luggage and travel gear industry experienced substantial inflationary pressures in major raw materials, including polypropylene (PP), polycarbonate (PC), aluminium, and other accessory materials, primarily on account of geopolitical tensions in the Middle East and consequent supply chain disruptions. The sharp increase in material and logistics costs adversely impacted the Company's operating margins. In addition, continued uncertainty in the operating environment affected discretionary consumer spending on travel-related products, resulting in softer demand trends across certain segments. The Company remains focused on improving cost efficiencies, optimising sourcing strategies, and enhancing operational performance while closely monitoring developments in the external environment.
9. The Government of India has consolidated existing labour legislations into a unified framework comprising four labour codes viz. Code on Wages, 2019; Code on Social Security, 2020; Industrial Relations Code; and Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as the new Labour Codes). These Codes have been made effective from 21st November, 2025. The corresponding all supporting rules under these codes are yet to be notified. The Company has assessed the incremental impact of the Labour Codes on employee benefit obligations based on the information currently available and in accordance with the guidance and FAQs issued by the Ministry of Labour & Employment and the Institute of Chartered Accountants of India. The resulting increase in employee benefits expense amounting to INR. 31.68 lacs, has been recognised in profit or loss as exceptional items in accordance with Ind AS 19- Employee Benefits. The Company continues to monitor the finalization of Central and State rules, as well as Government clarification on other aspects of Labour Courts, and will incorporate appropriate accounting treatment based on these developments as required.
10. For the quarters ended March 31, 2026, and March 31, 2025, are the balancing figures between the figures in respect of the full financial year and the published year-to-date figures up to the third quarter of the relevant financial year, which were subjected to limited review by the statutory auditors.
11. 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.
12. Previous period figures have been regrouped / rearranged whenever considered necessary.

Date: May 22, 2026
Place:- New Delhi

B.K. Sood
B. K. SOOD
PEA



For SWISS MILITARY CONSUMER GOODS LIMITED





B.K. Sood & Co.
Chartered Accountants

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

Independent Auditor's Report on Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
Board of Directors
Swiss Military Consumer Goods Limited

Opinion

1. We have audited the accompanying standalone annual financial results ("the Statement") of Swiss Military Consumer Goods Limited (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), 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 (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ("Ind AS") specified under section 133 of the Companies Act, 2013 ("the Act"), read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the standalone net profit after tax and other comprehensive income and other financial information of the Company for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Statement" 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 results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement has been prepared on the basis of the standalone annual financial statements and has been approved by the Company's Board of Directors. The Board of Directors of the Company are responsible



for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards 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 Listing Regulations.

5. 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 the 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 Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the Statement, 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.
7. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

8. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing, specified under section 143(10) of the Act, 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 this Statement.
9. As part of an audit in accordance with Standards on Auditing, specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - i. Identify and assess the risks of material misstatement of the Statement, 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.
 - ii. 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 Act, 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.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- iv. Conclude on the appropriateness of the Board of Directors' 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 Statement 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.
- v. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
10. 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.
11. 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.

Other Matter

12. The Statement includes the financial results for the quarter ended 31 March 2026, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subject to limited review by us.

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



CA B.K. Sood
Partner
M. No. 080855
UDIN:- 26080855VKLTEN3665



Place: New Delhi
Date: 22/05/2026

Independent Auditor's Report on Consolidated Annual 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**

Opinion

1. We have audited the accompanying consolidated annual financial results ('the Statement') of Swiss Military Consumer Goods Limited ('the Holding Company') and its subsidiaries, for the quarter and year ended March 31, 2026, 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).
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
 - i. includes the results of the AAA Shenyang container Seal Pvt. Ltd. and SM Travel Gear Private Limited (wholly Owned Subsidiaries Companies)
 - ii. presents financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, and
 - iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 ('the Act') read with the Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India, of the consolidated net profit after tax and other comprehensive income and other financial information of the Holding and its subsidiaries for the year ended 31 March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing 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 Statement section of our report. We are independent of the Group, its associates and joint ventures, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Statement

4. The Statement, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors, has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit or loss and other comprehensive income, and other financial information of the subsidiaries in accordance with the Ind AS prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. Further, in terms of the provisions of the Act, the respective Board of Directors/ management of



the companies included subsidiaries, covered under the Act, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the company, and its subsidiaries, 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. These financial results have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the respective Board of Directors of the companies included in the company and of its subsidiaries, are responsible for assessing the ability of the company and of its subsidiaries, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the respective Board of Directors/ management either intends to liquidate the company and of its subsidiaries or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the company and of its subsidiaries, are responsible for overseeing the financial reporting process of the companies included in the company and of its subsidiaries.

Auditor's Responsibilities for the Audit of the Statement

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 Standards on Auditing specified under section 143(10) of the Act 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 this Statement.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - i. Identify and assess the risks of material misstatement of the Statement, 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.
 - ii. 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 Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
 - iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
 - iv. 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 ability of the company and its subsidiaries, 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 Statement 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 and its subsidiaries to cease to continue as a going concern.

- v. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- vi. Obtain sufficient appropriate audit evidence regarding the financial statements of the entities within the company and its subsidiaries, to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are the independent auditors.
9. We communicate with those charged with governance of the Holding Company and such other entity included in the Statement, of which we are the independent auditors, 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.
10. 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.
11. We also performed procedures in accordance with circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.
12. The Statement includes the consolidated financial results for the quarter ended 31 March 2026, being the balancing figures between the audited consolidated figures in respect of the full financial year and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subject to limited review by us.

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



CA B.K. Sood
Partner
M. No. 080855
UDIN:- 26080855O0BBHL6072



Place: New Delhi
Date: 22/05/2026



May 22, 2026

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

Sub: Declaration with respect to Auditors Report with Unmodified Opinion for the Annual Audited Financial Results (Standalone and Consolidated) for the year ended March 31, 2026 - Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In compliance with Regulation 33(3) (d) of LODR as amended by the SEBI, we hereby declare and confirm that, M/s. B K Sood & Co., Chartered Accountants (FRN: 000948N) the statutory auditors of the Company, have issued an audit report with unmodified opinion on Audited Financial Results (Standalone and Consolidated) for the financial year ended March 31, 2026.

Kindly take the above on record.

Thanking You,

For **SWISS MILITARY CONSUMER GOODS LIMITED**

ANUJ SAWHNEY
MANAGING DIRECTOR

VIJAY KALRA
CHIEF FINANCIAL OFFICER

SWISS MILITARY CONSUMER GOODS LIMITED

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