



**August 13, 2024**

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

**Sub: Outcome of Board Meeting held on August 13, 2024 – Un-Audited Financial Results for the quarter ended on June 30, 2024**

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company in its meeting held on Tuesday, 13<sup>th</sup> August, 2024, have adopted and approved Un-audited Financial Results (Standalone and Consolidated) for the quarter ended 30<sup>th</sup> June, 2024.

The said un-audited Financial Results prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 together with the Limited review report by the Statutory Auditors are enclosed herewith.

These results are also being uploaded on the Company's website at [www.swissmilitaryshop.com](http://www.swissmilitaryshop.com).

The Board meeting commenced at 11.30 A.M. and concluded at 01.15 P.M.

Kindly take the above on 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](mailto:info@swissmilitaryshop.com)

[www.swissmilitaryshop.com](http://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 Consolidated Un-Audited Financial Results for the Quarter Ended June 30, 2024

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

| S. No.    | Particulars   | Quarter Ended   |                 |                 | Year Ended       |
|-----------|---|-----------------|-----------------|-----------------|------------------|
|           |   | 30.06.2024      | 31.03.2024      | 30.06.2023      | 31.03.2024       |
|           |   | Un-audited      | Audited         | Un-audited      | Audited          |
| <b>1</b>  | <b>Income</b>   |                 |                 |                 |                  |
|           | (a) Revenue from Operations   | 4,638.86        | 5,408.89        | 4,053.87        | 18,791.54        |
|           | (b) Other Income  | 17.89           | 39.29           | 43.46           | 163.90           |
|           | <b>Total Income</b>   | <b>4656.75</b>  | <b>5,448.18</b> | <b>4,097.33</b> | <b>18,955.44</b> |
| <b>2</b>  | <b>Expenses</b>   |                 |                 |                 |                  |
|           | (a) Purchases/ Operating Expenses   | 3,763.17        | 4,870.84        | 3,228.88        | 16,145.73        |
|           | (b) Changes in inventories of finished goods, work in progress and stock in trade | 92.46           | (339.22)        | 177.06          | (449.34)         |
|           | (c) Employee benefits expense   | 205.18          | 163.82          | 177.85          | 697.25           |
|           | (d) Depreciation and amortization expense   | 6.61            | 6.25            | 7.09            | 23.01            |
|           | (e) Finance costs   | 0.35            | 2.29            | -               | 2.29             |
|           | (f) Other expenses  | 356.55          | 424.02          | 274.47          | 1,414.53         |
|           | <b>Total Expenses</b>   | <b>4,424.32</b> | <b>5,128.00</b> | <b>3,865.35</b> | <b>17,833.47</b> |
| <b>3</b>  | <b>Profit / (Loss) before exceptional items and Tax (1- 2)</b>                    | <b>232.43</b>   | <b>320.18</b>   | <b>231.98</b>   | <b>1,121.97</b>  |
| <b>4</b>  | Exceptional items   |                 | -               | -               | -                |
| <b>5</b>  | <b>Profit / (Loss) before tax (3+4)</b>   | <b>232.43</b>   | <b>320.18</b>   | <b>231.98</b>   | <b>1,121.97</b>  |
| <b>6</b>  | <b>Tax expense</b>  |                 |                 |                 |                  |
|           | 1) Current Tax  | 59.63           | 82.60           | 58.72           | 286.56           |
|           | 2) Deferred Tax   | (0.09)          | 0.37            | 0.99            | 0.56             |
|           | <b>Total tax expense</b>  | <b>59.54</b>    | <b>82.97</b>    | <b>59.71</b>    | <b>287.12</b>    |
| <b>7</b>  | <b>Net Profit / (Loss) for the period (5-6)</b>                                   | <b>172.89</b>   | <b>237.21</b>   | <b>172.27</b>   | <b>834.85</b>    |
| <b>8</b>  | <b>Other Comprehensive Income</b>   |                 |                 |                 |                  |
|           | Items that will not be reclassified to profit or loss                             | -               | -               | -               | -                |
| <b>9</b>  | <b>Total Comprehensive Income for the Period (7+8)</b>                            | <b>172.89</b>   | <b>237.21</b>   | <b>172.27</b>   | <b>834.85</b>    |
| <b>10</b> | <b>Profit attributable to :</b>   |                 |                 |                 |                  |
|           | - Equity holders of the parent  | 172.89          | 237.21          | 172.27          | 834.85           |
|           | - Non Controlling Interest  | -               | -               | -               | -                |
| <b>11</b> | <b>Total Comprehensive Income Attributable to:</b>                                |                 |                 |                 |                  |
|           | - Equity holders of the parent  | 172.89          | 237.21          | 172.27          | 834.85           |
|           | - Non Controlling Interest  | -               | -               | -               | -                |
| <b>12</b> | <b>Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)</b>    | <b>3,931.88</b> | <b>3,931.88</b> | <b>3,931.88</b> | <b>3,931.88</b>  |
| <b>13</b> | <b>Other Equity (Excluding Revaluation Reserve)</b>                               |                 |                 |                 | <b>3,348.25</b>  |
| <b>14</b> | <b>Earnings per share (Face Value of Rs. 2/- per share) not annualised :</b>      |                 |                 |                 |                  |
|           | (a) Basic   | 0.09            | 0.12            | 0.09            | 0.42             |
|           | (b) Diluted   | 0.09            | 0.12            | 0.09            | 0.42             |

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For SWISS MILITARY CONSUMER GOODS LIMITED



**ASHOK KUMAR SAWHNEY**  
CHAIRMAN

Date :-August 13, 2024

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 Standalone Un-Audited Financial Results for the Quarter Ended June 30, 2024

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

| S. No.    | Particulars   | Quarter Ended   |                 |                 | Year Ended       |
|-----------|---|-----------------|-----------------|-----------------|------------------|
|           |   | 30.06.2024      | 31.03.2024      | 30.06.2023      | 31.03.2024       |
|           |   | Un-audited      | Audited         | Un-audited      | Audited          |
| <b>1</b>  | <b>Income</b>   |                 |                 |                 |                  |
|           | (a) Revenue from Operations   | 4532.22         | 5,248.53        | 3,883.64        | 18,122.99        |
|           | (b) Other Income  | 100.54          | 36.82           | 41.29           | 238.38           |
|           | <b>Total Income</b>   | <b>4632.76</b>  | <b>5,285.35</b> | <b>3,924.93</b> | <b>18,361.37</b> |
| <b>2</b>  | <b>Expenses</b>   |                 |                 |                 |                  |
|           | (a) Purchases/ Operating Expenses   | 3665.05         | 4,761.63        | 3,119.96        | 15,683.13        |
|           | (b) Changes in inventories of finished goods, work in progress and stock in trade | 115.45          | (346.67)        | 171.57          | (445.77)         |
|           | (c) Employee benefits expense   | 186.24          | 147.53          | 166.92          | 646.92           |
|           | (d) Depreciation and amortization expense   | 5.54            | 5.75            | 4.57            | 19.01            |
|           | (e) Finance costs   | 0.35            | 2.29            | -               | 2.29             |
|           | (f) Other expenses  | 352.68          | 419.74          | 270.99          | 1,379.47         |
|           | <b>Total Expenses</b>   | <b>4,325.31</b> | <b>4,990.27</b> | <b>3,734.01</b> | <b>17,285.05</b> |
| <b>3</b>  | <b>Profit / (Loss) before exceptional items and Tax (1- 2)</b>                    | <b>307.45</b>   | <b>295.08</b>   | <b>190.92</b>   | <b>1,076.32</b>  |
| <b>4</b>  | Exceptional items   | -               | -               | -               | -                |
| <b>5</b>  | <b>Profit / (Loss) before tax (3+4)</b>   | <b>307.45</b>   | <b>295.08</b>   | <b>190.92</b>   | <b>1,076.32</b>  |
| <b>6</b>  | <b>Tax expense</b>  |                 |                 |                 |                  |
|           | 1) Current Tax  | 57.43           | 76.31           | 48.05           | 254.36           |
|           | 2) Deferred Tax   | (0.12)          | 0.24            | (0.15)          | 0.18             |
|           | <b>Total tax expense</b>  | <b>57.31</b>    | <b>76.55</b>    | <b>47.90</b>    | <b>254.54</b>    |
| <b>7</b>  | <b>Net Profit / (Loss) for the period (5-6)</b>                                   | <b>250.14</b>   | <b>218.53</b>   | <b>143.02</b>   | <b>821.78</b>    |
| <b>8</b>  | <b>Other Comprehensive Income</b>   |                 |                 |                 |                  |
|           | Items that will not be reclassified to profit or loss                             | -               | -               | -               | -                |
| <b>9</b>  | <b>Total Comprehensive Income for the Period (7+8)</b>                            | <b>250.14</b>   | <b>218.53</b>   | <b>143.02</b>   | <b>821.78</b>    |
| <b>10</b> | <b>Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)</b>    | <b>3,931.88</b> | <b>3,931.88</b> | <b>3,931.88</b> | <b>3,931.88</b>  |
| <b>11</b> | <b>Other Equity (Excluding Revaluation Reserve)</b>                               |                 |                 |                 | <b>3,158.31</b>  |
| <b>12</b> | <b>Earnings per share (Face Value of Rs. 2/- per share) not annualised :</b>      |                 |                 |                 |                  |
|           | (a) Basic   | 0.13            | 0.11            | 0.07            | 0.42             |
|           | (b) Diluted   | 0.13            | 0.11            | 0.07            | 0.42             |

  
  
 B.K. SOOD & CO.  
 CHARTERED ACCOUNTANTS  
 NEW DELHI

For SWISS MILITARY CONSUMER GOODS LIMITED

  
  
 ASHOK KUMAR SAWHNEY  
 CHAIRMAN

Date :- August 13, 2024

Place:- New Delhi

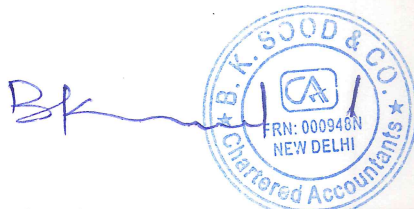


**SWISS  
MILITARY**

**Notes to Standalone and Consolidated Financial Results for the quarter ended 30th June 2024:**

1. These standalone and consolidated financial results for the quarter ended 30th June, 2024, 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 13th August, 2024, 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 figures for the quarter ended March 31, 2024 as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of the third quarter of the financial year ended March 31, 2024.
6. Other income includes dividend income from subsidiary company Rs. 83.05 Lacs for the Financial Year 2023-24.
7. The above financial results are available on the website of the Company i.e. [www.swissmilitaryshop.com](http://www.swissmilitaryshop.com) and on the website of BSE Limited i.e., [www.bseindia.com](http://www.bseindia.com).
8. Previous period figures have been regrouped / rearranged whenever considered necessary.

**Date :-August 13, 2024**  
**Place:- New Delhi**



**For SWISS MILITARY CONSUMER GOODS LIMITED**





**Independent Auditor's Review Report on Consolidated Unaudited Quarterly 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 Parent Company') and its subsidiaries, for the quarter ended 30 June 2024, 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) ('Listing Regulations').

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 Listing Regulations. 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 SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

The Statement includes the results of the AAA Shenyang container Seal Pvt. Ltd. and SM Travel Gear Private Limited (Wholly Owned Subsidiaries of the Company)

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





*B.K. Sood & Co.*  
Chartered Accountants

CONTINUATION SHEET

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 Listing Regulations, 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**

**BK SOOD**  
**Partner**  
**M. No. 080855**  
**UDIN:- 24080855BKFIRM7993**



**Place: New Delhi**  
**Date: August 13, 2024**



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

**Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 standalone unaudited financial results ('the Statement') of Swiss Military Consumer Goods Limited for the quarter ended on June 30, 2024 attached herewith, being prepared and submitted by the Company pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulation, 2015).

The Statement, which is the responsibility of the Company's management and approved by the 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 Listing Regulations. 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.

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 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**

**BK SOOD**  
**Partner**  
**M. No. 080855**  
**UDIN:- 24080855BKFIRL4600**



**Place: New Delhi**  
**Date: August 13, 2024**