

RIGHT ENTITLEMENT LETTER FOR THE RIGHTS ISSUE BY SWISS MILITARY CONSUMER GOODS LIMITED**FOR THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY****THIS LETTER CONTAINS 2 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.****SWISS
MILITARY****SWISS MILITARY CONSUMER GOODS LIMITED****Registered and Corporate Office:** W-39, Okhla Industrial Area, Phase-II, New Delhi - 110020**Contact person:** Vikas Jain, Company Secretary and Compliance Officer; **Telephone:** +91-11-41067060**E-mail id:** cs@swissmilitaryshop.com; **Website:** www.swissmilitaryshop.com**Corporate Identity Number:** L51100DL1989PLC034797**DP ID- Client ID/ Folio Number: Application Number****Sole/ First Holder Name: Add 1:****Add 2:****Add 3:****Add 4:****PIN****Joint Holder 1:****Joint Holder 2:****Joint Holder 3:****Date: August 16, 2024**

Dear Shareholder,

Subject: Issue of up to 3,93,18,798 (Three Crores Ninety Three Lakhs Eighteen Thousand Seven Hundred And Ninety Eight Only) Fully Paid-Up Equity Shares of face value of Rs. 2 each ("Rights Equity Shares") of Our Company for cash at a price of Rs. 12.50 (Rupees Twelve and Paise Fifty only) each per Rights Equity Share ("Issue Price") for an aggregate amount up to Rs. 49.15 Crores* on a rights basis to the Existing Equity Shareholders of Our Company in the ratio of 1 (One) Rights Equity Share for every 5 (Five) Fully Paid-Up Equity Shares held by the Existing Equity Shareholders on the Record Date, that is on Friday, August 09, 2024 (the "Issue"). The Issue Price for the Rights Equity Shares is 6.25 (Six Point Two Five) times the Face Value of the Equity Shares. For further details, see "Terms of the Issue" on page 226 of the Letter of Offer.

Assuming full subscription.*Ref: Letter of Offer and Abridged Letter of Offer dated July 25, 2024 issued by the Company to the Eligible Equity Shareholders pursuant to the captioned Rights Issue.**

We are happy to inform that Our Company is proposing a Rights Issue of Equity Shares as mentioned in the captioned subject in the ratio of 1:5 (One) Rights Equity Share for every 5 (Five) fully paid-up Equity Shares held by the existing Equity Shareholders on the Record Date, that is on August 09, 2024.

You are requested to kindly note that the Issue Price is Rs. 12.50/- (Rupees Twelve and Paise Fifty only) per Equity Share. The full amount of Issue Price, i.e. Rs. 12.50/- (Rupees Twelve and Paise Fifty only) per Equity Share is payable on Application.

With reference to the above, please find below the details of the Equity Shares held by you as on the Record Date, i.e., August 09, 2024, along with your Rights Entitlement, calculated on the basis of the above-mentioned ratio, for your kind information:

NUMBER OF EQUITY SHARES HELD BY YOU ON RECORD DATE BEING	NUMBER OF RIGHTS ENTITLEMENT

You are requested to take note of the Issue Schedule as provided hereunder:

ISSUE OPENS ON	LAST DATE FOR ON MARKET RENUNCIATION*	ISSUE CLOSES ON#
FRIDAY, AUGUST 23, 2024	TUESDAY, SEPTEMBER 03, 2024	FRIDAY, SEPTEMBER 06, 2024

* *Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date.*

Our Board or a duly authorized committee thereof will have the right to extend the Issue period as it may determine from time to time but not exceeding 30 (thirty) days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

Kindly note that pursuant to the provisions of the SEBI ICDR Regulations, 2018 and the SEBI – Rights Issue Circular SEBI/ HO/CFD/DIL2/ CIR/P/2020/13 dated January 22, 2020, the Rights Entitlements, as mentioned above, shall be credited only in dematerialized form in your demat account before the Issue Opening Date with ISIN – INE010C20033.

In accordance with the SEBI circular HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, the Eligible Equity Shareholders, who hold Equity Shares in physical form as on the Record Date are required to provide relevant details (such as copies of self- attested PAN and client master sheet of demat account etc., details/ records confirming the legal and beneficial ownership of their respective Equity Shares) by way of uploading on Registrar's website, at least two Working Days prior to the Issue Closing Date, i.e., on or before September 04, 2024, after which they can apply through ASBA facility only. For further details, please refer to the chapter "Terms of the Issue" at page 226 of the Letter of Offer.

You can obtain the details of your respective Rights Entitlements from the website of the Registrar to the Issue as well at: <https://rights.alankit.com> by entering your DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form). You may also communicate with the Registrar with the helpline number (+91-11-42541966) and through their email address (smcgrights@alankit.com).

Renunciation of Rights Entitlements

The Issue includes a right exercisable by you to renounce the Rights Entitlements credited in your demat account either in full or in part in favour of any other person or persons in India only. The renouncement of Rights Entitlements credited in your demat account can be made either a) by using the secondary market platform of the Stock Exchange through a registered stock broker ("**On Market Renunciation**") or b) through off market transfer through a depository participant ("**Off Market Renunciation**") during the Renunciation Period. For more details, see "**Procedure for Renunciation of Rights Entitlements**" on page 239 of the Letter of Offer.

Kindly note that, in accordance with the SEBI circular SEBI/HO/CFD/DIL2/CIR/P/2020/13 dated January 22, 2020, the Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date shall be required to provide their demat account details to our Company or the Registrar to the Issue for credit of REs not later than two working days prior to issue closing date, such that credit of REs in their demat account takes place at least one day before issue closing date, thereby enabling them to renounce their Rights Entitlements through Off Market Renunciation.

Application Process for Rights Issue

If you are desiring to make an Application in this Issue, kindly note that you are mandatorily required to use the ASBA process. Eligible Equity Shareholder(s) shall mean Existing Equity Shareholders who are holding the Equity Shares of our Company as on the Record Date i.e. August 09, 2024 (hereinafter referred to as the "**Eligible Equity Shareholder(s)**"). Further, if you are holding Equity Shares in physical form as on the Record Date, you shall not be eligible to renounce your rights entitlements. For details, see "**Making of an Application through the ASBA Process**", and "**Making of an Application by Eligible Equity Shareholders holding Equity Shares in physical form**" on page 228 and 231 respectively.

ASBA facility – Investors can submit the Application Form in physical mode to the designated branch of the Self-Certified Syndicate Banks ("SCSBs"), or make online / electronic Application through the website of the SCSBs (if the facility is made available by such SCSB). SCSBs are self-certified syndicate banks registered with SEBI, which offer the facility of ASBA. For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process and details on designated branches of SCSBs collecting the Application form please refer to - <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=34>

If you are desirous of making an application in this Issue, you should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "**Terms of the Issue - Making of an Application through the ASBA Process**" on page 228 of the Letter of Offer.

Additionally, in terms of Regulation 78 of the SEBI ICDR Regulations, 2018 you may choose to accept the offer to participate in this Issue by making plain paper Applications. The SCSBs shall accept such application forms only if all details required for making the application as per these regulations are specified in the plain paper application. Please note that Eligible Equity Shareholders making an application in this Issue by way of plain paper applications shall not be permitted to renounce any portion of their Rights Entitlements. If you make an application both in an application form as well as on a plain paper, both applications are liable to be rejected. For details, see "**Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process**" on page 229 of the Letter of Offer.

In accordance with the SEBI Rights Issue Circulars, the Eligible Equity Shareholders, who hold Equity Shares in physical form as on the Record Date are required to furnish relevant details (such as copies of self- attested PAN and client master sheet of demat account etc., details/ records confirming the legal and beneficial ownership of their respective Equity Shares) to our Company or the Registrar not later than two Working Days prior to the Issue Closing Date, i.e., on or before Wednesday, September 04, 2024 to enable the credit of their Rights Entitlements by way of transfer from the demat suspense escrow account to their demat account at least one day before the Issue Closing Date, to enable such Eligible Equity Shareholders to make an application in this Issue, and this communication shall serve as an intimation to such Eligible Equity Shareholders in this regard. Such Eligible Equity Shareholders are also requested to ensure that their demat account, details of which have been provided to our Company or the Registrar account is active to facilitate the aforementioned transfer. Such Eligible Equity Shareholders must check the procedure for Application by and credit of Rights Equity Shares in "**Making of an Application by Eligible Equity Shareholders holding Equity Shares in physical form**" on page 231 of the Letter of Offer.

In accordance with SEBI Rights Issue Circulars and MCA Circular No. 21/2020 dated May 11, 2020, we are sending herewith the Abridged Letter of Offer and Application Form through email (for eligible equity shareholders who have provided a valid email address to the Company) and through physical delivery by permitted mode to you being the Eligible Equity Shareholders who have provided your Indian addresses to our Company (for eligible equity shareholders who have not provided a valid email address to the Company). Please note that by accessing the Right Entitlement e-mail or any external websites referred to therein, or by accepting the physical delivery of the Issue material you are hereby deemed to represent that you are a resident of India. The contents of the Right Entitlement e-mail or the Issue materials sent through physical delivery to your Indian address and its enclosures should not be reproduced, transmitted or distributed to any other person.

Availability of Issue materials

You can also access the Letter of Offer, the Abridged Letter of Offer and the Application Form (provided that you are eligible to subscribe for the Rights Equity Shares under applicable securities laws) on the websites of:

- our Company at www.swissmilitaryshop.com;
- the Registrar at www.alankit.com;
- the Lead Manager at www.tcagroup.in and
- the Stock Exchanges at www.bseindia.com

Other important links and helpline numbers:

You can visit following links for the below-mentioned purposes:

- a) Frequently asked questions and online/ electronic dedicated Shareholders helpdesk for guidance on the Application process and resolution of difficulties faced by the Shareholders: <https://rights.alankit.com>
- b) Updation of Indian address/ e-mail address/ phone or mobile number in the records maintained by the Registrar or our Company: <https://rights.alankit.com>
- c) Updation of demat account details by Eligible Equity Shareholders holding shares in physical form: <https://rights.alankit.com>
- d) Submission of self-attested PAN, client master sheet and demat account details by non- resident Eligible Equity Shareholders: <https://rights.alankit.com>

Thanking you,

Yours Truly,

For **SWISS MILITARY CONSUMER GOODS LIMITED**

Sd/-

(VIKAS JAIN)

Company Secretary and Compliance Officer