



**February 14, 2025**

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

**Sub: Outcome of Board Meeting held on February 14, 2025 – Un-Audited Financial Results for the quarter and nine months ended on December 31, 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 Friday, 14<sup>th</sup> February, 2025, have adopted and approved Un-audited Financial Results (Standalone and Consolidated) for the quarter and nine months ended 31<sup>st</sup> December, 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 02.30 P.M. and concluded at 03.50 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**

**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 Nine Months ended December 31, 2024

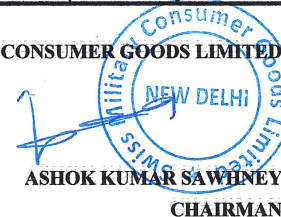
(Rs. In Lacs, except for share data and if otherwise stated)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	5,574.47	5,376.70	4,815.12	15,483.39	12,874.46	18,122.99
	(b) Other Income	55.79	16.40	34.55	172.73	201.56	238.38
	<b>Total Income</b>	<b>5,630.26</b>	<b>5,393.10</b>	<b>4,849.67</b>	<b>15,656.12</b>	<b>13,076.02</b>	<b>18,361.37</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchases/ Operating Expenses	4,612.09	4,933.37	4,088.61	13,210.51	10,921.50	15,683.13
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(0.13)	(383.43)	(81.45)	(268.11)	(99.10)	(445.77)
	(c) Employee benefits expense	203.19	182.45	166.53	571.88	499.39	646.92
	(d) Depreciation and amortization expense	9.39	5.89	3.91	20.82	13.26	19.01
	(e) Finance costs	0.89	2.58	-	3.82	-	2.29
	(f) Other expenses	493.06	387.33	383.87	1,233.07	959.73	1,379.47
	<b>Total Expenses</b>	<b>5,318.49</b>	<b>5,128.19</b>	<b>4,561.47</b>	<b>14,771.99</b>	<b>12,294.78</b>	<b>17,285.05</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and Tax (1- 2)</b>	<b>311.77</b>	<b>264.91</b>	<b>288.20</b>	<b>884.13</b>	<b>781.24</b>	<b>1,076.32</b>
<b>4</b>	Exceptional items	-	(23.77)	-	(23.77)	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3+4)</b>	<b>311.77</b>	<b>241.14</b>	<b>288.20</b>	<b>860.36</b>	<b>781.24</b>	<b>1,076.32</b>
<b>6</b>	<b>Tax expense</b>						
	1) Current Tax	79.14	66.19	74.72	202.76	178.05	254.36
	2) Deferred Tax	0.09	(0.14)	0.22	(0.17)	(0.06)	0.18
	<b>Total tax expense</b>	<b>79.23</b>	<b>66.05</b>	<b>74.94</b>	<b>202.59</b>	<b>177.99</b>	<b>254.54</b>
<b>7</b>	<b>Net Profit / (Loss) for the period (5-6)</b>	<b>232.54</b>	<b>175.09</b>	<b>213.26</b>	<b>657.77</b>	<b>603.25</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>232.54</b>	<b>175.09</b>	<b>213.26</b>	<b>657.77</b>	<b>603.25</b>	<b>821.78</b>
<b>12</b>	<b>Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)</b>	<b>4,718.26</b>	<b>4,718.26</b>	<b>3,931.88</b>	<b>4,718.26</b>	<b>3,931.88</b>	<b>3,931.88</b>
<b>13</b>	<b>Other Equity (Excluding Revaluation Reserve)</b>						<b>3,158.31</b>
<b>14</b>	<b>Earnings per share (Face Value of Rs. 2/- per share) not annualised :</b>						
	(a) Basic	0.10	0.09	0.11	0.31	0.31	0.42
	(b) Diluted	0.10	0.09	0.11	0.31	0.31	0.42

For SWISS MILITARY CONSUMER GOODS LIMITED



B.K. SOOD  
B.K. SOOD  
FCA



ASHOK KUMAR SAWHNEY

CHAIRMAN

Date :-February 14, 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 Nine Months Ended December 31, 2024

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

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
<b>1</b>	<b>Income</b>						
	(a) Revenue from Operations	5,725.10	5,555.51	4,973.90	15,919.47	13,382.65	18,791.54
	(b) Other Income	57.92	19.40	36.02	95.21	124.61	163.90
	<b>Total Income</b>	<b>5,783.02</b>	<b>5,574.91</b>	<b>5,009.92</b>	<b>16,014.68</b>	<b>13,507.26</b>	<b>18,955.44</b>
<b>2</b>	<b>Expenses</b>						
	(a) Purchases/ Operating Expenses	4,728.71	5,067.33	4,214.90	13,559.21	11,274.89	16,145.73
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(4.94)	(377.99)	(89.92)	(290.47)	(110.12)	(449.34)
	(c) Employee benefits expense	229.97	206.45	178.60	641.60	533.43	697.25
	(d) Depreciation and amortization expense	10.43	6.97	4.41	24.01	16.76	23.01
	(e) Finance costs	1.23	2.62	-	4.20	-	2.29
	(f) Other expenses	501.63	391.14	387.79	1,249.32	990.51	1,414.53
	<b>Total Expenses</b>	<b>5,467.03</b>	<b>5,296.52</b>	<b>4,695.78</b>	<b>15,187.87</b>	<b>12,705.47</b>	<b>17,833.47</b>
<b>3</b>	<b>Profit / (Loss) before exceptional items and Tax (1- 2)</b>	<b>315.99</b>	<b>278.39</b>	<b>314.14</b>	<b>826.81</b>	<b>801.79</b>	<b>1,121.97</b>
<b>4</b>	Exceptional items	-	(23.77)	-	(23.77)	-	-
<b>5</b>	<b>Profit / (Loss) before tax (3+4)</b>	<b>315.99</b>	<b>254.62</b>	<b>314.14</b>	<b>803.04</b>	<b>801.79</b>	<b>1,121.97</b>
<b>6</b>	<b>Tax expense</b>						
	1) Current Tax	83.33	70.28	81.17	213.24	203.96	286.56
	2) Deferred Tax	0.12	(0.10)	0.46	(0.07)	0.19	0.56
	<b>Total tax expense</b>	<b>83.45</b>	<b>70.18</b>	<b>81.63</b>	<b>213.17</b>	<b>204.15</b>	<b>287.12</b>
<b>7</b>	<b>Net Profit / (Loss) for the period (5-6)</b>	<b>232.54</b>	<b>184.44</b>	<b>232.51</b>	<b>589.87</b>	<b>597.64</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>232.54</b>	<b>184.44</b>	<b>232.51</b>	<b>589.87</b>	<b>597.64</b>	<b>834.85</b>
<b>10</b>	<b>Profit attributable to :</b>						
	- Equity holders of the parent	232.54	184.44	232.51	589.87	597.64	834.85
	- Non Controlling Interest	-	-	-	-	-	-
<b>11</b>	<b>Total Comprehensive Income Attributable to:</b>						
	- Equity holders of the parent	232.54	184.44	232.51	589.87	597.64	834.85
	- Non Controlling Interest	-	-	-	-	-	-
<b>12</b>	<b>Paid up Equity Share Capital (Face Value of Equity Shares Rs. 2/- each)</b>	<b>4,718.26</b>	<b>4,718.26</b>	<b>3,931.88</b>	<b>4,718.26</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	0.10	0.09	0.12	0.28	0.30	0.42
	(b) Diluted	0.10	0.09	0.12	0.28	0.30	0.42

Date :-February 14, 2025

Place:- New Delhi



*B.K. Sood*  
B.K. SOOD  
FCA

For SWISS MILITARY CONSUMER GOODS LIMITED



ASHOK KUMAR SAWHNEY  
CHAIRMAN

**Notes to Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December 2024 :**

1. These standalone and consolidated financial results for the quarter and nine months ended 31st December, 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 14th February, 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. Other income as disclosed in standalone financial results for the nine month ended December 31, 2024 includes dividend income from subsidiary company Rs. 83.05 Lacs.
6. 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).
7. Previous period figures have been regrouped / rearranged whenever considered necessary.

**Date :-February 14, 2025**  
**Place:- New Delhi**



**For SWISS MILITARY CONSUMER GOODS LIMITED**

*BK Sood*  
**BK SOOD**  
FCA



**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 standalone unaudited quarterly and year to date financial results of the Company pursuant to 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 ('the Company') for the quarter and nine months ended December 31, 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, including relevant circulars issued by the SEBI from time to time.

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



**(B K SOOD)**

**Partner**

**M. No. 080855**

**UDIN:- 25080855BMJJSF1954**



**Place: New Delhi**

**Date: 14<sup>th</sup> February 2025**

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

**Independent Auditor's Review Report on consolidated unaudited quarterly and year to date financial results of the Company pursuant to 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 of Swiss Military Consumer Goods Limited ('the Holding Company') and its subsidiaries, for the quarter and nine months ended December 31, 2024 ("the Statement"), 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') read with relevant rules issued there under 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). 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 results of the AAA Shenyang Container Seal Pvt. Ltd. and SM Travel Gear Private Limited (Wholly Owned Subsidiaries Companies)

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.

Our conclusion on the Statement is not modified in respect of the above matters.

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



**(B K SOOD)**  
**Partner**  
**M. No. 080855**  
**UDIN:- 25080855BMJJS9289**



**Place: New Delhi**  
**Date: 14<sup>th</sup> February 2025**