



February 13, 2026

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

Sub: Outcome of Board Meeting held on February 13, 2026

Dear Sir/Madam,

Pursuant to Regulation 30, 33 & other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we hereby inform you that the Board of Directors of the company, in their meeting held today, i.e. on Friday, February 13, 2026, inter alia, has considered and approved the following matters:

1. The Un-Audited Financial Results (Standalone and Consolidated) of the Company, for the quarter and nine months ended on December 31, 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. Approved the allotment of 2,25,500 equity shares of the Company as fully paid up to eligible employees under the Company's Employees Stock Option Scheme 2023 (ESOP-2023) who have exercised their Options.

The meeting of the Board of Directors commenced at 12.00 Noon and concluded at 4.30 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 CONSUMER GOODS LIMITED

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

CIN : L51100DL1989PLC034797

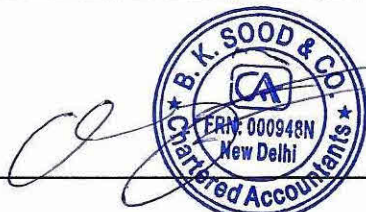
Statement of Consolidated Un-Audited Financial Results for the Quarter and Nine Months Ended December 31, 2025

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

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Income						
	(a) Revenue from Operations	7,222.32	6,715.60	5,725.10	19,489.93	15,919.47	21,833.91
	(b) Other Income	48.19	53.41	57.92	146.45	95.21	186.97
	Total Income	7,270.51	6,769.01	5,783.02	19,636.38	16,014.68	22,020.88
2	Expenses						
	(a) Purchases/ Operating Expenses	6,136.52	6,127.80	4,728.71	16,961.47	13,559.21	18,706.30
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(189.33)	(585.30)	(4.94)	(907.40)	(290.47)	(572.18)
	(c) Employee benefits expense	307.80	293.11	229.97	864.43	641.60	874.98
	(d) Depreciation and amortization expense	11.42	11.11	10.43	33.97	24.01	35.67
	(e) Finance costs	32.92	33.81	1.23	104.11	4.20	41.49
	(f) Other expenses	661.59	572.12	501.63	1,690.56	1,249.32	1,731.17
	Total Expenses	6,960.92	6,452.65	5,467.03	18,747.14	15,187.87	20,817.43
3	Profit / (Loss) before exceptional items and Tax (1- 2)	309.59	316.36	315.99	889.24	826.81	1,203.45
4	Exceptional items	(31.68)	-	-	(31.68)	(23.77)	(23.77)
5	Profit / (Loss) before tax (3+4)	277.91	316.36	315.99	857.56	803.04	1,179.68
6	Tax expense						
	1) Current Tax	78.91	91.12	83.33	240.56	213.24	304.79
	2) Deferred Tax	(0.56)	(0.42)	0.12	(1.52)	(0.07)	(2.18)
	Total tax expense	78.35	90.70	83.45	239.04	213.17	302.61
7	Net Profit / (Loss) for the period (5-6)	199.56	225.66	232.54	618.52	589.87	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)	199.56	225.66	232.54	618.52	589.87	877.07
10	Profit attributable to :						
	- Equity holders of the parent	199.56	225.66	232.54	618.52	589.87	877.07
	- Non Controlling Interest	-	-	-	-	-	-
11	Total Comprehensive Income Attributable to :						
	- Equity holders of the parent	199.56	225.66	232.54	618.52	589.87	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	0.08	0.10	0.10	0.26	0.28	0.40
	(b) Diluted	0.08	0.10	0.10	0.26	0.28	0.40

Date :- February 13, 2026

Place:- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED



SHOK KUMAR SAWHNEY
CHAIRMAN

M. NO. 089895

UDIN: 26089895 YTVETM8412



**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, 2025

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

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Income						
	(a) Revenue from Operations	6,957.88	6,504.71	5,574.47	18,891.91	15,483.39	21,266.90
	(b) Other Income	39.94	37.86	55.79	113.95	172.73	221.64
	Total Income	6,997.82	6,542.57	5,630.26	19,005.86	15,656.12	21,488.54
2	Expenses						
	(a) Purchases/ Operating Expenses	5,878.87	5,783.79	4,612.09	16,243.53	13,210.51	18,110.31
	(b) Changes in inventories of finished goods, work in progress and stock in trade	(79.96)	(378.07)	(0.13)	(554.64)	(268.11)	(392.09)
	(c) Employee benefits expense	246.84	246.73	203.19	723.49	571.88	770.26
	(d) Depreciation and amortization expense	10.82	10.50	9.39	32.16	20.82	31.37
	(e) Finance costs	32.86	33.77	0.89	103.89	3.82	40.95
	(f) Other expenses	610.51	530.91	493.06	1,579.99	1,233.07	1,698.78
	Total Expenses	6,699.94	6,227.63	5,318.49	18,128.42	14,771.99	20,259.58
3	Profit / (Loss) before exceptional items and Tax (1- 2)	297.88	314.94	311.77	877.44	884.13	1,228.96
4	Exceptional items	(31.68)	-	-	(31.68)	(23.77)	(23.77)
5	Profit / (Loss) before tax (3+4)	266.20	314.94	311.77	845.76	860.36	1,205.19
6	Tax Expense						
	1) Current Tax	75.45	91.05	79.14	235.18	202.76	288.45
	2) Deferred Tax	(0.67)	(0.53)	0.09	(1.85)	(0.17)	(2.32)
	Total Tax Expense	74.78	90.52	79.23	233.33	202.59	286.13
7	Net Profit / (Loss) for the period (5-6)	191.42	224.42	232.54	612.43	657.77	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)	191.42	224.42	232.54	612.43	657.77	919.06
10	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
11	Other Equity (Excluding Revaluation Reserve)						7,993.17
12	Earnings per share (Face Value of Rs. 2/- per share) not annualised :						
	(a) Basic	0.08	0.10	0.10	0.26	0.31	0.42
	(b) Diluted	0.08	0.10	0.10	0.26	0.31	0.42

Date :-February 13, 2026
Place:- New Delhi



For SWISS MILITARY CONSUMER GOODS LIMITED



ASHOK KUMAR SAWHNEY
CHAIRMAN

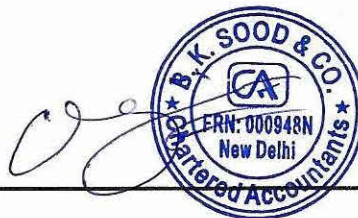
M. NO. 089895

UDIN: 26089895VZDJWE2912

Notes to Standalone and Consolidated Financial Results for the quarter and nine months ended 31st December 2025 :

1. These standalone and consolidated financial results for the quarter and nine months ended 31st December, 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 13th February, 2026, 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 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.
6. 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.
7. Previous period figures have been regrouped / rearranged whenever considered necessary.

Date :-February 13, 2026
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 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, 2025 ("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).

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)



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



CA Nitin Jain
Partner
M. No. 089895
UDIN:- 26089895YTUETM8412



Place: New Delhi
Date: 13th February 2025

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, 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, including relevant circulars issued by the SEBI from time to time.


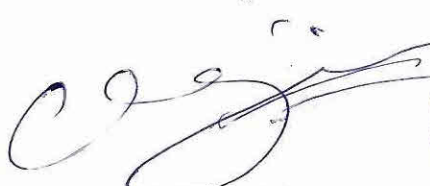
This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 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



CA Nitin Jain
Partner
M. No. 089895
UDIN:- 26089895VZDJWE2912

Place: New Delhi
Date: 13th February 2026