



May 23, 2026

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

Sub: Submission of Annual Secretarial Compliance Report for Financial Year ended on March 31, 2026

Dear Sir/Madam,

Pursuant to Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose herewith Annual Secretarial Compliance Report duly issued by M/s AM & Associates, Company Secretaries, for the Financial Year ended on March 31, 2026.

This is for your information and 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

AM & Associates

Company Secretaries

**SECRETARIAL COMPLIANCE REPORT OF
SWISS MILITARY CONSUMER GOODS LIMITED**

CIN: L51100DL1989PLC034797

for the year ended 31 March, 2026

W-39, Okhla Industrial Area, Phase- II, New Delhi- 110020

[as per the regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations,
2015 as amended from time to time]

To

The Members

Swiss Military Consumer Goods Limited

W-39, Okhla Industrial Area, Phase-II

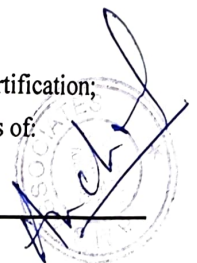
New Delhi – 110020

We, M/s A M & Associates, Company Secretaries, have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **Swiss Military Consumer Goods Limited** (hereinafter referred as 'the listed entity'), having its Registered Office at W-39, Okhla Industrial Area, Phase-II, New Delhi- 110020. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts /statutory compliances and to provide our observations thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, we hereby report that in our opinion, the listed entity has, during the review period covering the financial year ended on March 31, 2026, complied with the statutory provisions listed hereunder and also that the listed entity has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We AM & Associates, Company secretaries have examined:

- a. all the documents and records made available to us and explanation provided by the listed entity;
 - b. the filings/ submissions made by the listed entity to the stock exchange;
 - c. website of the Company;
 - d. any other document/ filing, as may be relevant, which has been relied upon to make this certification;
- for the year ended 31st March, 2026 ("Review Period") in respect of compliance with the provisions of:



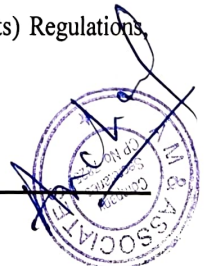
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- a. the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- b. the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include: -

- a. Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- b. Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;
- c. Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- d. Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 (**Not Applicable during the review period**);
- e. Securities and Exchange Board of India (Share based employee benefits and Sweat Equity) Regulations, 2021 to the extent applicable;
- f. Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (**Not Applicable during the review period**);
- g. Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- h. Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client to the extent of securities issued;
- i. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder to the extent of Regulation 76 of Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018;



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- j. The Securities and Exchange Board of India (Debenture Trustee) Regulations, 1993 (in relation to obligations of Issuer Company); (Not Applicable during the review period).

and based on the above examination, we hereby report that during the review period:

- a. The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matter(s) specified below:

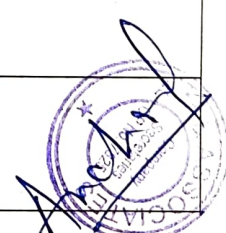
S. No.	Compliance Requirement (Regulations/ Circulars/ Guidelines including specific clause)	Regulation/ Circular No.	Deviations	Action taken by	Type of Action	Details of Violation	Fine amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
Not Applicable										

- b. The listed entity has taken the following actions to comply with the observations made in previous reports;

S. No.	Observations/Remarks of the Practicing Company Secretary in the previous report)	Observations made in the secretarial compliance report for the year ended March 31, 2024.	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of violation /deviations and actions taken I penalty imposed, if any, on the listed entity	Remedial actions, if any, taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
Not Applicable						

We have examined the compliance of above regulations, circulars guidelines issued thereunder as applicable during the review period and based on confirmation received from management of the Company as and wherever required, we hereby report that, during the review period, the compliance status of the listed entity with the following requirements:

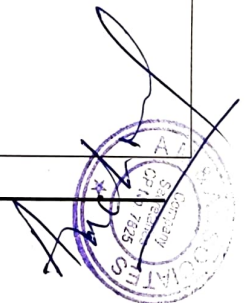
S. No.	Particulars	Compliance Status (Yes/NO/NA)	Observations/ Remarks by PCS
1	<u>Secretarial Standards:</u> The compliances of the listed entity are in		



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	accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI).	YES	
2	<u>Adoption and timely updates of the Policies:</u> <ul style="list-style-type: none">All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entitiesAll the policies are in conformity with SEBI Regulations and has been reviewed & timely updated as per the regulations/ circulars/ guidelines issued by SEBI	YES	
3	<u>Maintenance and disclosures on Website:</u> <ul style="list-style-type: none">The Listed entity is maintaining a functional websiteTimely dissemination of the documents/ information under a separate section on the websiteWeb-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re-directs to the relevant document(s)/ section of the website	YES	
4	<u>Disqualification of Director:</u> <p>None of the Director of the Company are disqualified under Section 164 of Companies Act, 2013</p>	YES	
5	<u>Details related to Subsidiaries of listed entities:</u> <ul style="list-style-type: none">a. Identification of material subsidiary companiesb. Requirements with respect to disclosure of material as well as other subsidiaries	YES	



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6	<u>Preservation of Documents:</u> The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015	YES	
7	<u>Performance Evaluation:</u> The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year as prescribed in SEBI LODR Regulations, 2015.	YES	
8	<u>Related Party Transactions</u> a. The listed entity has obtained prior approval of Audit Committee for all Related party transactions b. In case no prior approval obtained, the listed entity shall provide detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit committee	YES Not Applicable	All related party transactions entered into by the listed entity during the review period were duly approved by the Audit Committee.
9	<u>Disclosure of events or information:</u> The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	YES	
10	<u>Prohibition of Insider Trading:</u> The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015	YES	

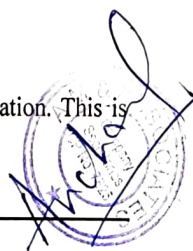
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11	<p><u>Actions taken by SEBI or Stock Exchange, if any:</u></p> <p>No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchange (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.</p>	NA	No Actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder.
12.	<p><u>Resignation of statutory auditors from the listed entity or its material subsidiaries</u></p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and / or its material subsidiary(ies) has / have complied with paragraph 6.1 and 6.2 of section V-D of chapter V of the Master Circular on compliance with the provisions of the SEBI LODR Regulations, 2015 by listed entities</p>	NA	There was no resignation of statutory auditor from the listed entity or its wholly owned subsidiaries during the period under review.
12	<p><u>Additional non-compliances, if any:</u></p> <p>No any additional non-compliance observed for all SEBI regulation/ circular/ guidance note etc.</p>	NA	

Assumptions & Limitation of scope and Review:

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. Our responsibility is to certify based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.



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3. We have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.
5. This Report is limited to the Statutory Compliances on laws/ regulations / guidelines listed in our report which have been complied with by the Company up to the date of this Report pertaining to the financial year ended March 31, 2026.
6. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on random test basis.
7. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on the random test basis to ensure that correct facts are reflected in secretarial records We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

PLACE: DELHI

DATE: 20-05-2026

FOR AM & ASSOCIATES


(ANCHAL MITTAL)

Practicing Company Secretary

M. No.- 7161/ C.P. No.- 7825

Peer Review Certificate No. 7459/2025

Unique Firm Code S2010DE128200.

UDIN F007161H000416064