

## PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

### Registered & Corporate Office:

D-112, TTC Indl. Area, Nerul, Navi Mumbai - 400 706, India | Tel : +91-22-6919 9999 | Fax : +91-22-6919 9990 CIN : L29253MH2009PLC193352 | E-mail : business@parasdefence.com | Web : www.parasdefence.com

October 28, 2024

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort, Mumbai – 400 001
Scrip Code: 543367

Dear Sir/Madam,

National Stock Exchange of India Limited Exchange Plaza, Plot C/1, G Block, Bandra – Kurla Complex, Bandra – (East), Mumbai – 400 051 Trading Symbol: PARAS

# Subject: Outcome of Board Meeting of the Company held on Monday, October 28, 2024

In continuation to our intimation dated October 22, 2024 and pursuant to Regulations 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform that the Board of Directors of the Company in their meeting held today i.e. October 28, 2024 have inter alia considered and approved the following matters:

- Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024;
- Limited Review Report issued by the Statutory Auditors of the Company w.r.t. Unaudited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2024. The Auditors have issued the said Report with unmodified opinion.

Please note that the said meeting commenced at 12:30 p.m. and concluded at 2:05 p.m.

Kindly take the same on your record.

You are requested to disseminate the above information on your respective websites.

Thanking you,

For Paras Defence and Space Technologies Limited

Jajvalya Raghavan

Company Secretary and Compliance Office Membership No.: F11942

Encl.: As above



Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Paras Defence and Space Technologies Limited

- 1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Paras Defence and Space Technologies Limited** ("the Company") for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 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 ("the Listing Regulation"), as amended.
- 2. This 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") as 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.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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.



4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results, prepared in accordance with the 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 Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

### For CHATURVEDI & SHAH LLP

Chartered Accountants Firm Reg. No. 101720W / W100355

Rupesh Shah Partner

R. OShal

Membership No. 117964

UDIN No.: 24117964BKFYFU6720

Place: Navi Mumbai Date: October 28, 2024



# PARAS DEFENCE & SPACE TECHNOLOGIES LIMITED

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Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2024									
					(Rs. in Lakhs,	except per equ	ity share data		
		Quarter Ended							
	PARTICULARS	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24		
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
1.									
1.	Income	0.444	7.760	5 000	46 474	10.453	22.24		
	a) Revenue from Operations	8,411 259	7,760	5,980 127	16,171 407	10,452 225	23,243		
	b) Other Income		7,908				934		
2.	Total Income	8,670	7,908	6,107	16,578	10,677	24,177		
۷.	Expenses	2,754	2.740	2,178	5,503	3,496	11,31		
	a) Cost of Materials Consumed		2,749						
	b) Purchase of Stock-in-Trade	802	425	601	1,227	1,055	2,033		
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock- in-Trade	457	321	(183)	778	(12)	(2,55		
	d) Employee Benefits Expense	783	766	658	1,549	1,317	2,728		
	e) Finance Costs	210	116	65	326	111	385		
	f) Depreciation and Amortisation Expense	336	331	318	667	605	1,216		
	g) Other Expenses	1,231	1,075	1,115	2,306	1,933	4,593		
	Total Expenses	6,573	5,783	4,752	12,356	8,505	19,710		
3.	Profit Before Exceptional Items and Tax (1-2)	2,097	2,125	1,355	4,222	2,172	4,46		
4.	Exceptional Items	-	-			-			
5.	Profit Before Tax (3-4)	2,097	2,125	1,355	4,222	2,172	4,461		
6.	Tax Expenses								
	Current tax	561	507	393	1,068	589	1,25		
	Deferred Tax	(24)	31	(48)	7	(47)	(100		
	Income Tax for Earlier Years	-			-	- 1	(112		
7.	Profit for the period / year (5-6)	1,560	1,587	1,010	3,147	1,630	3,42		
	Other Comprehensive Income (OCI)								
	(a) Items that will not be reclassified to profit or loss								
	(i) Remeasurement Losses on Defined Benefit Plans	12	12	2	24	4	48		
	(ii) Tax Effect on above	(3)	(3)		(6)	(1)	(12		
	(b) Items that will be reclassified to profit or loss	-	- '		- '	- '			
	Total Other Comprehensive Income (Net of Tax)	9	9	2	18	3	3(		
9.	Total Comprehensive Income for the period / year (7-8)	1,551	1,578	1,008	3,129	1,627	3,38		
LO.	Paid-up Equity Share Capital	3,900	3,900	3,900	3,900	3,900	3,90		
	(Face Value per share : Rs. 10/- each)								
11.	Other Equity excluding Revaluation Reserve as per Balance Sheet						36,58		
12.	Earnings Per Share (of Rs. 10/- each)								
	a) Basic (Not Annualised) *	4.00*	4.07*	2.59*	8.07*	4.18*	8.7		



#### Notes:

- 1 The aforesaid unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024 ("Financial Results") of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 28, 2024. The Statutory Auditors have carried out a Limited Review of the above results.
- During the quarter, the Board of Directors and Shareholders of the Company has approved the "Paras Defence and Space Technologies Limited Employee Stock Option Plan 2024" ("Paras Defence ESOP 2024") for the employees of the Company, its subsidiary companies and/or associate companies, group companies (present and future) comprising of equity shares of the Company, not exceeding 7,95,000 equity shares of face value of Rs. 10/- each, in one or more tranches. As on September 30, 2024, the Company has not granted any options under the aforesaid Scheme.
- Subsequent to the quarter end, on October 08, 2024, the Company allotted 12,93,604 Equity Shares of Face Value of Rs. 10 each at an issue price of Rs. 1,045 per equity share (including a premium of Rs. 1,035 per Equity Share) aggregating to Rs. 13,518 Lakhs by way of Qualified Institutional Placement as approved by Shareholders of the Company.

4 The figures for the corresponding previous periods/ year have been regrouped/rearranged wherever necessary, to make them comparable.

or Paras Defence and Space Technologies Limited

Munjal Shah Managing Director DIN: 01080863

Date - October 28, 2024 Place - Navi Mumbai Unaudited Standalone Segment Information for the Quarter and Half Year ended September 30, 2024

Segment wise Revenue, Results, Assets & Liabilities

(Rs. in Lakhs)

	Q	Quarter Ended				Year Ended	
PARTICULARS	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1. Segment Revenue							
a. Optics and Optronic Systems	3,928	3,857	2,249	7,785	4,163	6,939	
b. Defence Engineering	4,483	3,903	3,731	8,386	6,289	16,304	
Revenue from Operations	8,411	7,760	5,980	16,171	10,452	23,243	
2. Segment Results							
a. Optics and Optronic Systems	2,067	2,322	1,127	4,389	2,276	3,224	
b. Defence Engineering	771	581	1,055	1,352	1,418	3,838	
Total	2,838	2,903	2,182	5,741	3,694	7,062	
i) Finance Cost	(210)	(116)	(65)	(326)	(111)	(385	
ii) Other Unallocable Expenditure	(790)	(810)	(889)	(1,600)	(1,636)	(3,150	
iii) Unallocable Income	259	148	127	407	225	934	
Profit Before Exceptional Items and Tax	2,097	2,125	1,355	4,222	2,172	4,461	
Less : Exceptional Items	-	-	-	-			
Profit Before Tax	2,097	2,125	1,355	4,222	2,172	4,461	
3. Segment Assets							
a. Optics and Optronic Systems	27,154	24,925	22,709	27,154	22,709	22,984	
b. Defence Engineering	27,767	25,360	20,710	27,767	20,710	24,134	
c. Unallocable	12,799	13,261	12,258	12,799	12,258	13,672	
Total Segment Assets	67,720	63,546	55,677	67,720	55,677	60,790	
4. Segment Liabilities							
a. Optics and Optronic Systems	3,171	3,286	2,394	3,171	2,394	3,577	
b. Defence Engineering	6,936	5,918	4,241	6,936	4,241	5,379	
c. Unallocable	9,837	8,108	6,120	9,837	6,120	7,169	
Total Segment Liabilities	19,944	17,312	12,755	19,944	12,755	16,125	

### A Notes to Standalone Segment Information for the Quarter and Half Year ended September 30, 2024

As per Indian Accounting Standard 108 'Operating Segments', the chief operating decision maker of the Company has identified following reportable segments of its business:

### a Optics & Optronic Systems:

- Optical Components and Sub-Systems like Space Optics/Gratings/Mirrors, Infra-Red Lenses for Night Vision Devices, Opto-mechanical Assemblies and Precision Diamond Turned components etc.
- -Opto-Electronic Systems comprising of Submarine Periscope, hyperspectral camera etc.
- -EO/IR Systems.

### b Defence Engineering:

- -Defence Electronics compromising of Defence Automation & Control systems, Rugged Command & Control Consoles, Avionic suite etc.
- Heavy Engineering comprising of Flow Formed Rockets/ Missile Motor Tubes, Electromechanical assemblies, Remote Controlled Border Defence System and Turnkey projects.
- -Electromagnetic Pulse Protection Solutions.

#### c **Unallocated**

Consists of other income, expenses, assets and liabilities which cannot be directly identified to any of the above segments



## Unaudited Standalone Balance Sheet as at September 30, 2024

( Rs. in Lakhs)

A ASSETS  1. Non-Current Assets (a) Property, Plant and Equipment (b) Capital Work in Progress (c) Investment property (d) Intangible Assets (ii) Investments (iii) Cash and Cash Equivalents (iv) Cher Financial Assets (iv) Other Financial Assets (iv) Other Financial Assets (iv) Other Financial Assets (iv) Total Receivables (iv) Cash and Cash Equivalents (iv) Cash and Sasets (iv) Other Financial Assets (iv) Other Financial Liabilities (iv) Frovisions (iv) Deferred Tax Liabilities (iv) Frovisions (iv) Decrease and Small Enterprises (iv) Other Financial Liabilities (iv) O		DADTICINADO	As at	As at March 31, 2024
A ASSETS   (a) Property, Plant and Equipment   (b) Capital Work in Progress   339   4   15,68   1,69   (c) Investment property   1,568   1,60   (d) Intangible Assets   110   (e) Financial Assets   (ii) Ioans   96   (iii) Other Financial Assets   369   6   (iv) Other Non Current Assets   369   6   (iv) Other Non Current Assets   369   6   (iv) Other Non Current Assets   369   6   (iv) Other Standard States   (iv) Other Standard Stand		PARTICULARS	September 30, 2024	THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.
1. Non-Current Assets   (a) Property, Plant and Equipment   (b) Capital Work in Progress   939   4, 6   (c) Investment property   1,568   1,568   1,568   (d) Intangible Assets   110   (e) Financial Assets   (ii) Loans   96   (iii) Cash   96   (iii) Cash and Cash Equivalents   14,691   14,09   14,09   14,09   14,00	A	ASSETS	Onaddited	Addited
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(iii) Other Financial Assets (f) Other Non Current Assets Total Non Current Assets 21,956 22,957 22,957 23,957 24,957 24,957 25,			2,629	3,062
(f) Other Non Current Assets  Total Non Current Assets  21,956  22,186  25,182  18,0  10  1.1  2,248  2,2,256  2,3,764  3,900  3,9		(ii) Loans	96	96
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(iv) Loans (v) Other Financial Assets (c) Other Current Assets 1,905 2,3 Total Current Assets 45,764 37,8  TOTAL ASSETS 67,720 60,7  B EQUITY AND LIABILITIES 1. EQUITY (a) Equity Share Capital (b) Other Equity 43,876 40,77 Total Equity 47,776 44,6i  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Borrowings (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Financial Liabilities (d) Lease Liabilities (ii) Borrowings (ia) Lease Liabilities (iii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (c) Provisions (d) Current Tax Liabilities (iii) Total Current Liabilities (iii) Tatal Current Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Tatal Current Liabilities (iii) Other Financial Liabilities (iii) Tatal Current Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Tatal Current Liabilities (iii) Other Financial Liabilities (iii) Tatal Current Liabilit				723
(c) Other Financial Assets (c) Other Current Assets Total Current Assets TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital (b) Other Equity Total Equity Total Equity  2. LIABILITIES Non Current Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (i) Borrowings (ia) Lease Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Borrowings (iii) Lease Liabilities (iii) Borrowings (iii) Lease Liabilities (iiii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total Outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (i) Other Financial Liabilities (iii) Other Financial Liabilities (iiii) Other Financial Liabilities (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii				
(c) Other Current Assets  Total Current Assets  TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital (b) Other Equity Total Equity  2. LIABILITIES Non Current Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (i) Borrowings (a) Financial Liabilities (i) Borrowings (a) Financial Liabilities (ii) Borrowings (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (ii) Borrowings (a) Financial Liabilities (b) Current Liabilities (c) Financial Liabilities (d) Financial Liabilities (e) Financial Liabilities (f) Borrowings (g) Lease Liabilities (g) Financial Liab		·		208
Total Current Assets				
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Borrowings (a) Lease Liabilities (d) Lease Liabilities (ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total Outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  15  1772  80  17409  13,69				37,831
### B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity  Total Equity  43,876  40,776  44,60  2. LIABILITES  Non Current Liabilities (a) Financial Liabilities (i) Borrowings (c) Deferred Tax Liabilities (Net)  Total Non Current Liabilities  (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (ia) Lease Liabilities (iii) Trade Payables  Total Outstanding due of Micro Enterprises and Small Enterprises  Total Outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities (1) Provisions (d) Current Tax Liabilities (1) Provisions (d) Current Liabilities (e) Provisions (d) Current Liabilities (e) Provisions (f) Provisions (h) P		Total Cultent Assets	45,704	37,031
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2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (ii) Borrowings (ia) Lease Liabilities (ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities (1) Deferred Tax Liabilities (1) Total Current Liabilities (2) Total Current Liabilities (3) Total Current Liabilities (4) Current Liabilities (5) Total Current Liabilities (6) Total Current Liabilities (7) Total Current Liabilities (7) Total Current Liabilities (1) Total Current Liabilities (2) Total Current Liabilities (3) Total Current Liabilities (4) Current Liabilities (5) Total Current Liabilities (6) Total Current Liabilities (7) Total Current Liabilities (8) Total Current Liabilities (9) Total Current Liabilities (10) Total Current Liabilities (11) Total Current Liabilities (12) Total Current Liabilities (13) Total Current Liabilities (14) Total Current Liabilities (15) Total Current Liabilities (16) Total Current Liabilities (17) Total Current Liabilities (17) Total Current Liabilities (17) Total Current Liabilities (18) Total Current Liabilities (19) Total Current Liabilities (10) Total Current Liabilities (				
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Non Current Liabilities  (a) Financial Liabilities  (i) Borrowings  (ia) Lease Liabilities  (b) Provisions  (c) Deferred Tax Liabilities (Net)  Total Non Current Liabilities  (a) Financial Liabilities  (a) Financial Liabilities  (i) Borrowings  (ia) Lease Liabilities  (ii) Borrowings  (ia) Lease Liabilities  (iii) Trade Payables  Total Outstanding due of Micro Enterprises and Small Enterprises  Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises  (iii) Other Financial Liabilities  (b) Other Current Liabilities  (c) Provisions  (d) Current Tax Liabilities (Net)  Total Current Liabilities  (1) Total Current Liabilities  (2) Total Current Liabilities  (3) Total Current Liabilities  (4) Current Tax Liabilities  (5) Total Current Liabilities  (6) Total Current Liabilities  (7) Total Current Liabilities  (7) Total Current Liabilities  (7) Total Current Liabilities  (7) Total Current Liabilities  (8) Total Current Liabilities  (9) Total Current Liabilities  (10) Total Current Liabilities  (11) Total Current Liabilities  (12) Lease Liabilities  (13) John Current Liabilities  (14) Lease Liabilities  (15) Lease Liabilities  (16) Lease Liabilities  (17) Lease Liabilities  (18) Lease Liabilities  (19) Lease Liabilities  (10) Lease Liabilities  (10) Lease Liabilities  (11) Lease Liabilities  (12) Lease Liabilities  (13) Lease Liabilities  (14) Lease Liabilities  (15) Lease Liabilities  (16) Lease Liabilities  (17) Lease Liabilities  (18) Lease Liabilities  (19) Lease Liabilities  (19) Lease Liabilities  (10) Lease Liabilities  (10) Lease Liabilities  (11) Lease Liabilities  (12) Lease Liabilities  (13) Lease Liabilities  (14) Lease Liabilities  (15) Lease Liabilities  (16) Lease Liabilities  (17) Lease Liabilities  (17) Lease Liabilities  (18) Lease Liabilities  (18) Lease Liab	2.	LIABILITIES		
(a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net)  Total Non Current Liabilities  (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (i) Other Current Liabilities (i) Other Current Liabilities (ii) Trade Payables Total Outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (i) Other Current Liabilities (ii) Other Current Liabilities (iii) Other Current Liabilities (iii) Other Current Liabilities (iii) Other Current Liabilities (iiii) Other Current Liabilities			1 1	
(i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net)  Total Non Current Liabilities  (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (iii) Other Current Liabilities (iii) Other Current Liabilities (iii) Other Tax Liabilities (iv) Provisions (iv) Other Current Liabilities (iv) Other Current Curren				
(ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) Total Non Current Liabilities  3. Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities (1) Enterprises (1) Other Financial Liabilities (1) Other Financial Liabilities (2) Frovisions (3) State			62	28
(b) Provisions (c) Deferred Tax Liabilities (Net) Total Non Current Liabilities  3. Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  351 2,059 2,06 3,06 3,06 4,611 3,36 42 3,37 3,36 5 5 5 6 7 7 7 8 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 7 8 7 8 7 7 8 7 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 7 8 8 7 8				85
(c) Deferred Tax Liabilities (Net)  Total Non Current Liabilities  3. Current Liabilities  (a) Financial Liabilities  (i) Borrowings (ia) Lease Liabilities  (ii) Trade Payables  Total Outstanding due of Micro Enterprises and Small Enterprises  Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises  (iii) Other Financial Liabilities  (b) Other Current Liabilities  (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  (c) Total Current Liabilities  (d) Current Tax Liabilities  17,409  13,65				302
Total Non Current Liabilities  3. Current Liabilities  (a) Financial Liabilities  (i) Borrowings (ia) Lease Liabilities  (ii) Trade Payables  Total Outstanding due of Micro Enterprises and Small Enterprises  Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises and Small Enterprises  (iii) Other Financial Liabilities  (b) Other Current Liabilities  (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  2,48  4,611  3,33  9:  4,611  1,343  9:  5,122  4,86  3,777  3,09  15  17,727  86  Total Current Liabilities  17,409  13,65				2,040
3. Current Liabilities  (a) Financial Liabilities  (i) Borrowings (ia) Lease Liabilities  (ii) Trade Payables  Total Outstanding due of Micro Enterprises and Small Enterprises  Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises  (iii) Other Financial Liabilities  (b) Other Current Liabilities  (c) Provisions  (d) Current Tax Liabilities (Net)  Total Current Liabilities  17,409  13,60				2,455
(a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  17,409  (a) Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  17,409  13,65				
(i) Borrowings (ia) Lease Liabilities (ii) Trade Payables  Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  4,611 4,21 4,81 5,722 4,81 5,722 5,722 5,723 7,723 8,777 3,09 15 1,727 8,7409 13,65	3.	Current Liabilities		
(ii) Trade Payables  Total Outstanding due of Micro Enterprises and Small Enterprises  Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises  (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  1,343  9: 42  4,86  5,122  4,86  772  5: 3,777  3,09  15  17,409  13,65		(a) Financial Liabilities		
(ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises  (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  1,343  93  4,86  5,122  4,86  772  5: 3,777  3,09  15  17,409  13,65		(i) Borrowings	4,611	3,361
Total Outstanding due of Micro Enterprises and Small Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  1,343  9: 4,86  5,122  4,86  3,777  3,09  15  17,727  84  17,409  13,60		(ia) Lease Liabilities	42	34
Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises  (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  17,409  13,65		(ii) Trade Payables		
Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises  (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  5,122 4,86 3,777 3,09 55 17,727 86 17,727 87 17,409 13,60		Total Outstanding due of Micro Enterprises and Small	1,343	934
Enterprises and Small Enterprises  (iii) Other Financial Liabilities  (b) Other Current Liabilities  (c) Provisions  (d) Current Tax Liabilities (Net)  Total Current Liabilities  17,409  13,61		Enterprises		
(iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  772 3,09 15 1,727 8/		Total outstanding due of Creditors other than Micro	5,122	4,869
(b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  15 1,727 80 13,69			. 1	
(b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  3,777 3,09 15 1,727 8 1,727 8 17,409 13,60		(iii) Other Financial Liabilities	772	519
(c) Provisions (d) Current Tax Liabilities (Net)  Total Current Liabilities  15 1,727 8/ 17,409 13,63		/		3,096
(d) Current Tax Liabilities (Net)  1,727 8.  Total Current Liabilities  17,409  13,63	EC			15
Total Current Liabilities 17,409 13,6	71/6	/ //		842
	18			13,670
/ TOTAL EQUITY AND LIABILITIES / 67.720 I 60.79	11			16
5,7,25	15	TOTAL EQUITY AND LIABILITIES	67,720	60,790

### Unaudited Standalone Statement of Cash Flows for the Half year ended September 30, 2024

( Rs. in Lakhs)

		Half Year ended	Half Year ended
	PARTICULARS	September 30, 2024	September 30, 202
A.	CASH FLOW FROM OPERATING ACTIVITIES		
	Profit before Tax as per the Statement of Profit and Loss	4,222	2,172
	ADJUSTED FOR		
	Depreciation and Amortisation Expense	667	605
	Interest Income	(216)	(200
	Dividend Income	(2)	(
	Finance Costs	326	111
	Profit from Sale of Non Current Investments	(105)	
	Loss on sale of Property, Plant and Equipment (Net)	8	(
	Bad Debts / Advances written off (Net)	69	56
	Provision for Expected Credit Loss	-	64
	Loss on Financial Instruments measured at fair value through profit or loss		2
	Unrealised Loss on Foreign Currency Transactions (net)	3	
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	4,972	2,817
	ADJUSTED FOR		
	Trade and Other Receivables	(6,776)	(3,379
	Inventories	(610)	(2,321
	Trade and Other Payables	1,410	1,269
	CASH USED IN OPERATIONS	(1,004)	(1,614
	Direct Taxes including Interest (Paid)	(184)	(638
	NET CASH USED IN OPERATING ACTIVITIES	(1,188)	(2,252
	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of Property, Plant and Equipment, Intangible assets, Capital Work-in- Progress	(568)	(1,436
	Sale of Property, Plant and Equipment	12	1
	Investment in Subsidiary Company	-	(55
	Investment in Associate Company		(
	Purchase of Non - Current Investment	(0)	(891
	Sale of Non Current- Investment	544	300
	Inter Corporate Deposits given to Subsidiary Companies	(847)	(465
	Inter Corporate Deposits given to Associate Company	(1)	-
	Inter Corporate Deposits given to Others		(1,045
	Inter Corporate Deposits repaid by Others	380	1,115
	Inter Corporate Deposits repaid by Subsidiary Companies	503	-
	Interest Income	135	108
	Dividend Income	2	(
	Temporary deposits/Balances of IPO Proceeds/Utilised	-	1,180
	NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	160	(1,188
	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceed from Non Current Borrowings	47	36
	Repayment of Non Current Borrowings	(4)	(1
1	Current Borrowings (Net)	1,238	2,501
ſ	Payment of Lease Liabilties	(20)	
	Finance Costs	(265)	(117
1	Margin Money (Net)	• (105)	(398
	NET CASH GENERATED FROM FINANCING ACTIVITIES	891	2,021
		(137)	(1,419
	NET DECREASE IN CASH AND CASH FOLIVALENTS		
	NET DECREASE IN CASH AND CASH EQUIVALENTS	(137)	(-,
SP	ACE TEC		
58	CASH AND CASH EQUIVALENTS (OPENING BALANCE)	147	1,559
SP	ACE TEC		1,559
SP	CASH AND CASH EQUIVALENTS (OPENING BALANCE)	147	1,559 0

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Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

## The Board of Directors of Paras Defence and Space Technologies Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Paras Defence and Space Technologies Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together refer to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income of its associates for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 ("the statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Listing Regulation"), as amended.
- 2. This statement, which is the responsibility of the Parent's Management and approved by the Parent'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") as 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 express a conclusion on the statement based on our review.
- 3. We conducted our review of the statement in accordance with the Standard on Review Engagement (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 enquiries, primarily of Parent's personnel 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 Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 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 no. CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable

4. The statement includes the results of the following entities:

### List of subsidiaries:

- 1. Paras Aerospace Private Limited
- 2. Paras Anti Drone Technologies Private Limited
- 3. Paras Green UAV Private Limited (Formerly known as Paras Green Optics Private Limited)
- 4. Ayatti Innovative Private Limited
- 5. OPEL Technologies PTE Ltd (incorporated and place of business at Singapore)
- 6. Mechtech Thermal Private Limited
- 7. Quantico Technologies Private Limited

#### List of Associates:

- 1. Krasny Paras Defence Technologies Private Limited
- 2. Controp Paras Technologies Private Limited
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

#### Other Matters:

6. We did not review the interim financial information of 2 subsidiaries, included in the unaudited consolidated financial results, whose interim financial information reflect total assets of Rs. 1,857 Lakhs as at September 30, 2024 and total revenue of Rs. 1,107 Lakhs and Rs. 1,865 Lakhs, total net profit /(loss) after tax Rs. 1 Lakhs and Rs. (20) Lakhs for the quarter ended September 30, 2024 and for the period from April 01, 2024 to September 30, 2024 respectively, and cash inflow (net) of Rs. 139 Lakhs for the period from April 1, 2024 to September 30, 2024, as considered in the unaudited





consolidated financial results. This interim financial information has been reviewed by other auditors, whose report have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of these subsidiaries is based solely on the report of the other auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter with respect to our reliance on the work done and the report of other auditors.

7. The Statement includes unaudited financial information of 2 associates which reflects Group's share of net loss after tax of Rs. (1) Lakhs and Rs. (3) Lakhs and total comprehensive income of Rs. (1) Lakhs and Rs. (3) Lakhs for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 respectively. These unaudited financial information as certified by the Management has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the financial information of these associates are based solely on such unaudited financial information. According to the information and explanations given to us by the Management, this financial information is not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

#### For CHATURVEDI & SHAH LLP

Chartered Accountants Registration No. 101720W/W100355

R. Offal.

Rupesh Shah Partner

Membership No. 117964

UDIN No.: 24117964BKFYFV2564

Place: Navi Mumbai Date: October 28, 2024



# PARAS DEFENCE & SPACE TECHNOLOGIES LIMITED

### Corporate & Registered Office:

D-112, TTC Indl. Area, Nerul, Navi Mumbai - 400 706, India | Tel : +91-22-6919 9999 | Fax : +91-22-6919 9990 CIN : L29253MH2009PLC193352 | E-mail : business@parasdefence.com | Web : www.parasdefence.com

	Statement of Unaudited Consolidated Finan		ECHNOLOGIES LIN		eptember 30, 2	024		
_	Statement of Orlandica Consolidated Finan	ciai riesaris ioi i	ne quarter una r	/		ity share data		
_			Quarter Ended		Half Yea	THE RESERVE OF THE PARTY OF THE	Year Ended	
				20.5 22			31-Mar-24	
	PARTICULARS	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24 Unaudited	30-Sep-23 Unaudited	Audited	
		Unaudited	Unaudited	Unaudited	Unaudited	Onaudited	Audited	
1	Income	0.700	0.257	C 121	17.066	10,963	25,350	
	a) Revenue from Operations	8,709	8,357	6,131 110	17,066 225	204	82	
	b) Other Income	167	58 <b>8,415</b>	6,241	17,291	11,167	26,17	
,	Total Income	8,876	8,415	6,241	17,291	11,167	20,17	
2	Expenses a) Cost of Materials Consumed	2,981	2,879	2,574	5,860	3,949	12,619	
	b) Purchase of Stock-in-Trade	846	480	634	1,326	1,123	2,77	
	c) Changes in Inventories of Finished Goods, Work-in-Progress	388	540	(581)	928	(347)		
		300	340	(301)	320	(347)	(5,55	
	and Stock- in-Trade	917	883	757	1,800	1,493	3,09	
	d) Employee Benefits Expense	256	153	96	409	167	54	
	e) Finance Costs	369	365	349	734	663	1,33	
	f) Depreciation and Amortisation Expense	1,302	1,163	1,193	2,465	2,108	5,09	
	g) Other Expenses	7,059	6,463	5,022	13,522	9,156	22,12	
	Total Expenses							
3	Profit Before Share of Loss/Profit of Associates, Exceptional Items and tax (1-2)	1,817	1,952	1,219	3,769	2,011	4,05	
4	Share of Loss of Associates	(1)	(2)	(2)	(3)	(11)		
5	Profit Before exceptional Items and Tax (3+4)	1,816	1,950	1,217	3,766	2,000	4,04	
6	Exceptional Items				-	-	-	
7	Profit Before Tax (5-6)	1,816	1,950	1,217	3,766	2,000	4,04	
8	Tax Expenses	_,010						
0	Current tax	565	509	392	1,074	593	1,25	
	Deferred Tax	(19)	30	(51)	11	(50)	(10	
	Income Tax for Earlier Years	- (15)	-	-		-	(11	
9	Profit for the period / year (7-8)	1,270	1,411	876	2,681	1,457	3,00	
10	Other Comprehensive Income (OCI)	1,2.0	-,		,			
10	(a) Items that will not be reclassified to profit or loss							
	(i) Re-measurement Losses on Defined benefit Plans	12	12	2	24	4	1	
	(ii) Tax Effect on above	(3)	(3)	-	(6)	(1)	(:	
	(b) Items that will be reclassified to profit or loss	(0)	(-)					
	(i) Foreign Currency Translation Reserve	(1)	(0)	(1)	(1)	(1)		
		(2)	- (-,	- '-'	- '-'	- '		
	(ii) Tax Effect on above Total Other Comprehensive Income (Net of Tax)	8	9	1	17	2	3	
11	Total Comprehensive Income for the period / year (9-10)	1,262	1,402	875	2,664	1,455	2,96	
	Net Profit attributable to							
12	Owners of the Company	1,386	1,485	942	2,871	1,543	3,20	
(a) (b)	Non-Controlling Interest	(116)	(74)	(66)	(190)	(86	(2)	
13	Other Comprehensive Income attributable to							
(a)	Owners of the Company	8	9	1	17	2		
(b)	Non-Controlling Interest	-	-	-		-		
14	Total Comprehensive Income attributable to							
(a)	Owners of the Company	1,378	1,476	941	2,854	1,541	1000	
(b)	Non-Controlling Interest	(116)	(74)	(66)	(190)	(86	(2)	
15	Paid-up Equity Share Capital	3,900	3,900	3,900	3,900	3,900	3,90	
13	(Face Value per share : Rs. 10/- each)							
16	Other Equity excluding Revaluation Reserve as per Balance	9					36,3	
	sheet							
17	Earnings Per Share (of Rs. 10/- each)	^		2 151	7.05*	2004		
	a) Basic (Not Annualised) *	3.55*	3.81*	2.42*	7.36* 7.36*	3.96* 3.96*		
	b) Diluted (Not Annualised) *	3.55*	3.81*	2.42*	/ 36*	. 5 4h"	· 8.	

#### Notes:

- 1 The aforesaid Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024 ("Financial Results") of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on October 28, 2024. The Statutory Auditors have carried out a Limited Review of the above results.
- 2 During the quarter, the Board of Directors and Shareholders of the Company has approved the "Paras Defence and Space Technologies Limited Employee Stock Option Plan 2024" ("Paras Defence ESOP 2024") for the employees of the Company, its subsidiary companies and/or associate companies, group companies (present and future) comprising of equity shares of the Company, not exceeding 7,95,000 equity shares of face value of Rs. 10/- each, in one or more tranches. As on September 30, 2024, the Company has not granted any options under the aforesaid Scheme.
- 3 Subsequent to the quarter end, on October 08, 2024, the Company allotted 12,93,604 Equity Shares of Face Value of Rs. 10 each at an issue price of Rs. 1,045 per equity share (including a premium of Rs. 1,035 per Equity Share) aggregating to Rs. 13,518 Lakhs by way of Qualified Institutional Placement as approved by Shareholders of the Company.

4 The figures for the corresponding previous periods/ year have been regrouped/rearranged wherever necessary, to make them comparable.

MUMBAI \*

For Paras Defence and Space Technologies Limited

Munjal Shah Managing Director DIN: 01080863

Date - October 28, 2024 Place - Navi Mumbai Unaudited Consolidated Segment Information for the Quarter and Half Year ended September 30,2024

Segment wise Revenue, Results, Assets & Liabilities

(Rs. in Lakhs)

	Quarter Ended Half Year Ended						
	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24		Year Ended	
PARTICULARS	30-Sep-24	30-Jun-24	30-Sep-23	30-Sep-24	30-Sep-23	31-Mar-24	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1. Segment Revenue							
a. Optics and Optronic Systems	3,928	3.857	2,249	7.785	4.163	6,939	
b. Defence Engineering	4,781	4,500	3,882	9,281	6,800	18,411	
Revenue from Operations	8,709	8,357	6,131	17,066	10,963	25,350	
2. Segment Results							
a. Optics and Optronic Systems	2,067	2,322	1,126	4,389	2,275	3,224	
b. Defence Engineering	607	514	968	1,121	1,335	3,608	
Total	2,674	2,836	2,094	5,510	3,610	6,832	
i) Finance Cost	(256)	(153)	(96)	(409)	(167)	(544	
ii) Other Unallocable Expenditure	(768)	(789)	(889)	(1,557)	(1,636)	(3,062	
iii) Unallocable Income	167	58	110	225	204	827	
iv) Share of Loss of Associates	(1)	(2)	(2)	(3)	(11)	(6	
Profit Before Exceptional Items and Tax	1,816	1,950	1,217	3,766	2,000	4,047	
Less : Exceptional Items	-	-	-	-	-	-	
Profit Before Tax	1,816	1,950	1,217	3,766	2,000	4,047	
3. Segment Assets							
a. Optics and Optronic Systems	27,154	24,925	22,714	27,154	22,714	22,984	
b. Defence Engineering	33,435	30,958	22,856	33,435	22,856	30,574	
c. Unallocable	8,694	9,134	11,666	8,694	11,666	10,415	
Total Segment Assets	69,283	65,017	57,236	69,283	57,236	63,973	
4. Segment Liabilities							
a. Optics and Optronic Systems	3,171	3,286	2,395	3,171	2,395	3,577	
b. Defence Engineering	7,191	6,276	4,484	7,191	4,484	5,822	
c. Unallocable	11,947	9,734	7,528	11,947	7,528	10,246	
Total Segment Liabilities	22,309	19,296	14,407	22,309	14,407	19,645	

#### A Notes to Consolidated Segment Information for the Quarter and half year ended September 30, 2024:

As per Indian Accounting Standard 108 'Operating Segments', the chief operating decision maker of the Company has identified following reportable segments of its business:

### a Optics & Optronic Systems:

- Optical Components and Sub-Systems like Space Optics/Gratings/Mirrors, Infra-Red Lenses for Night Vision Devices, Opto-mechanical Assemblies and Precision Diamond Turned components etc.
- -Opto-Electronic Systems comprising of Submarine Periscope, hyperspectral camera etc.
- -EO/IR Systems.

#### b Defence Engineering:

- -Defence Electronics compromising of Defence Automation & Control systems, Rugged Command & Control Consoles, Avionic suite etc
- Heavy Engineering comprising of Flow Formed Rockets/ Missile Motor Tubes, Electromechanical assemblies, Remote Controlled Border Defence System and Turnkey projects.
- -Electromagnetic Pulse Protection Solutions.

c **Unallocated** 

consists of other income, expenses, assets and liabilities which cannot be directly identified to any of the above segments.

( Rs. in Lakhs)

A ASSETS  As at As a September 30, 2024 March 31  Unaudited Audit		
Unaudited Audit	As at	
A ASSETS	ted	
1. Non-Current Assets		
(a) Property, Plant and Equipment 17,526	17,818	
(b) Capital Work in Progress 1,017	446	
(c) Intangible Assets	108	
(d) Goodwill 645	645	
(e) Financial Assets		
(i) Investments 1,777	2,213	
(ii) Trade Receivables 94	51	
(iii) Loans 3	3	
(iv) Other Financial Assets 957	1,966	
(f) Non Current Tax Assets  16 (g) Deformed Tay Assets (Not)	7	
(g) Deferred Tax Assets (Net) 7 (h) Other Non Current Assets 382	5	
Total Non Current Assets 382  Total Non Current Assets 22,552	608	
	23,870	
2. Current Assets		
(a) Inventories 15,491	15,021	
(b) Financial Assets		
(i) Trade Receivables 25,889	19,794	
(ii) Cash and Cash Equivalents 236	298	
(iii) Bank Balances other than (ii) above	843	
(iv) Loans	396	
(v) Other Financial Assets 78	120	
(c) Other Current Assets 3,461	3,631	
T-1-1 C	40,103	
Total Current Assets 46,731		
	63.973	
Total Current Assets 46,731  TOTAL ASSETS 69,283	63,973	
	63,973	
TOTAL ASSETS 69,283	63,973	
TOTAL ASSETS 69,283  B EQUITY AND LIABILITIES	<b>63,973</b> 3,900	
TOTAL ASSETS 69,283  B EQUITY AND LIABILITIES  1. EQUITY		
TOTAL ASSETS 69,283  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital 3,900	3,900	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest  69,283  69,283  3,900 43,398 43,398 47,298 (324)	3,900 40,562 <b>44,462</b> (134)	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to Owners  (69,283  (93,283  (94,28	3,900 40,562 <b>44,462</b>	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  46,974	3,900 40,562 <b>44,462</b> (134)	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES	3,900 40,562 <b>44,462</b> (134)	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities	3,900 40,562 <b>44,462</b> (134)	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities	3,900 40,562 <b>44,462</b> (134) <b>44,328</b>	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings  69,283  3,900 43,398 43,398 47,298 (324) 70tal Equity 46,974	3,900 40,562 <b>44,462</b> (134) <b>44,328</b>	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (ii) Borrowings (ia) Lease Liabilities  63	3,900 40,562 <b>44,462</b> (134) <b>44,328</b>	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions  63 (b) Provisions	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net)  (b) G9,283  3,900 43,398 43,398 47,298 47,298 47,298 46,974  2. LIABILITIES  Non Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net)	3,900 40,562 <b>44,462</b> (134) <b>44,328</b>	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity  Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non current Liabilities  3 e9,283  3,900 43,398 43,398 47,298 47,298 47,298 46,974  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non current Liabilities 3	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net)  (b) Provisions (c) Deferred Tax Liabilities (Net)	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity  Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non current Liabilities  3 e9,283  3,900 43,398 43,398 47,298 47,298 47,298 46,974  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non current Liabilities 3	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity  Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non current Liabilities 3 Total Non Current Liabilities 2,644	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital 3,900 (b) Other Equity 43,398 Equity attributable to Owners 47,298 Non Controlling Interest (324) Total Equity 46,974  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings 161 (ia) Lease Liabilities 63 (b) Provisions 354 (c) Deferred Tax Liabilities (Net) 2,063 (d) Other non current Liabilities 3 Total Non Current Liabilities (a) Financial Liabilities 3 Total Non Current Liabilities 2,644  3. Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (c) Deferred Tax Liabilities (a) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (e) Financial Liabilities (f) Borrowings (f) Borrowin	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (d) Other non current Liabilities (d) Other non current Liabilities (a) Financial Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (e) Provisions (f) Deferred Tax Liabilities (g) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Lease Liability (d) Current Liabilities (e) Borrowings (f) Lease Liability (e) Lease Liability	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b>	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity  Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (d) Other non current Liabilities (a) Financial Liabilities (d) Other non current Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (e) Provisions (f) Borrowings (g) Financial Liabilities (h) Borrowings (h) Current Liabilities (h) Borrowings (h) Borrowings (h) Borrowings (h) Borrowings (h) Borrowings (h) G,621	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b>	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY (a) Equity Share Capital (b) Other Equity 43,398 Equity attributable to Owners Non Controlling Interest Total Equity 46,974  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (c) Deferred Tax Liabilities (d) Other non current Liabilities (d) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (i) Borrowings (ii) Lease Liability (iii) Trade Payables	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34 1,078	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (ii) Borrowings (iia) Lease Liabilities (63 (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (e) Financial Liabilities (f) Borrowings (g) Financial Liabilities (h) Financial Liab	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (i) Borrowings (ia) Lease Liabilities (ib) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (d) Other non current Liabilities (i) Borrowings (d) Other non current Liabilities (ii) Borrowings (d) Other non current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (d) Other non current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Borrowings (c) Lease Liability (d) Lease Liability (d) Current Liabilities (d) Financial Liabilities (d) Financial Liabilities (d) Lease Liability (e) Lease Liability (f) Lease Liability (f	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34 1,078	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity  Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (d) Other non current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Other non current Liabilities (e) Financial Liabilities (f) Borrowings (g) Financial Liabilities (	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34 1,078	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity  Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (Net) (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (d) Other non current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Financial Liabilities (c) Financial Liabilities (d) Other non current Liabilities (e) Financial Liabilities (f) Borrowings (g) Financial Liabilities (	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34 1,078 5,020	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (e) Equity Deferred Tax Liabilities (i) Borrowings (iia) Lease Liabilities (i) Borrowings (iia) Lease Liabilities (i) Borrowings (iia) Lease Liabilities (iib) Other Financial Liabilities (iib) Provisions  Total Outstanding due of Creditors other than Micro Enterprises Total outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (iib) Provisions (iii) Other Financial Liabilities (iib) Provisions (iii) Other Financial Liabilities (iib) Other Current Liabilities	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34 1,078 5,020	
B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity Equity attributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (i) Borrowings (ia) Lease Liabilities (i) Borrowings (c) Deferred Tax Liabilities (d) Other non current Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (a) Financial Liabilities (b) Other Current Liabilities (a) Financial Liabilities (b) Other Sharing due of Micro Enterprises and Small Enterprises Total Outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Descriptions (d) Descriptions (iii) Other Financial Liabilities (iiii) Other Financial Liabilities	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34 1,078 5,020 606 3,154	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity (a) Equity stributable to Owners Non Controlling Interest Total Equity  2. LIABILITIES Non Current Liabilities (a) Financial Liabilities (i) Borrowings (ia) Lease Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities  3. Current Liabilities (a) Financial Liabilities (a) Financial Liabilities  3. Current Liabilities (a) Financial Liabilities (a) Financial Liabilities (a) Financial Liabilities  1. Equity (a) Equity Share Capital (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (e) Financial Liabilities (i) Borrowings (ii) Lease Liability (ii) Trade Payables Total Outstanding due of Micro Enterprises and Small Enterprises Total Outstanding due of Creditors other than Micro Enterprises and Small Enterprises (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34 1,078 5,020 606 3,154 15	
TOTAL ASSETS  B EQUITY AND LIABILITIES  1. EQUITY  (a) Equity Share Capital (b) Other Equity (b) Other Equity (c) Equity attributable to Owners (d) A7,298  Non Controlling Interest (d) Equity (a) Financial Liabilities (a) Financial Liabilities (b) Provisions (c) Deferred Tax Liabilities (d) Other non current Liabilities (a) Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Liabilities (ii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Liabilities (Net)  15 (d) Current Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (iii) Other Financial Liabilities (b) Other Current Liabilities (c) Provisions (d) Current Tax Liabilities (Net)	3,900 40,562 <b>44,462</b> (134) <b>44,328</b> 143 85 304 2,040 - <b>2,572</b> 6,318 34 1,078 5,020 606 3,154 15 848	



		( Rs. in Lakhs
PARTICULARS	Half Year ended	Half Year ended
	September 30, 2024	September 30, 2023
A. CASH FLOW FROM OPERATING ACTIVITIES	Unaudited	Unaudited
Profit before Tax as per the Statement of Profit and Loss	3,766	2,000
ADJUSTED FOR		
Depreciation and Amortisation Expense	734	663
Share of loss of Associate Companies	3	11
Interest Income	(89)	(193)
Dividend Income	(2)	0
Finance Costs	409	167
Loss on sale of Property, Plant and Equipment (Net)	8	0
Bad Debts / Advances written off (Net)	69	56
Provision for Expected Credit Loss		64
Profit from Sale of Non Current Investments	(105)	
Loss on Financial Instruments measured at fair value through profit or loss	-	2
Unrealised Loss on Foreign Currency Transactions (net)	2	7
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	4,795	2,777
ADJUSTED FOR		
Trade and Other Receivables	(6,009)	(3,286)
Inventories Trade and Other Payables	(469) 1,219	(2,635) 1,264
CASH USED IN OPERATIONS	(464)	(1,880)
Direct Taxes including Interest (Paid)  NET CASH USED IN OPERATING ACTIVITIES	(200)	(647)
NET CASH USED IN OPERATING ACTIVITIES	(664)	(2,527)
. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment, Intangible assets, Capital Work-in- Progress	(683)	(1,548)
Sale of Property, Plant and Equipment	12	1
Inter Corporate Deposits given to Associate Company	(1)	
Investment in Associate Company	- 1	(0)
Purchase of Non current Investment	(0)	(892)
Sale of Non current Investment	544	
Sale of Optionally Convertible Preference Shares		300
Inter- corporate deposit given to Others		(1,045
Inter- Corporate Deposits repaid by Others	380	1,115
Interest Income	107	114
Dividend Income	2	-
Temporary deposits/Balances of IPO Proceeds/Utilised	-	1,180
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	361	(775)
. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares to Non Controlling Interest		45
Proceed from Non Current Borrowings	47	93
Repayment of Non Current Borrowings	(20)	(11)
Payment of Lease Liabilities	(20)	-
Current Borrowings (Net)	290	2,414
Finance Costs	(350)	(173)
Margin Money (Net)	294	(435)
NET CASH GENERATED FROM FINANCING ACTIVITIES	241	1,933
NET DECREASE IN CASH AND CASH EQUIVALENTS	(62)	(1,369)
CASH AND CASH EQUIVALENTS (OPENING BALANCE)	298	1,711
Effect of Exchange rate on Cash and Cash Equivalents	(0)	0
ENC ENC		
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	236	342

MUMBAI AMPERED ACCOUNT