

General information about company

Scrip code*	543367
NSE Symbol*	PARAS
MSEI Symbol*	NOTLISTED
ISIN*	INE045601015
Name of company	PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	30-04-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	25-04-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	30-04-2025 13:00
End date and time of board meeting	30-04-2025 15:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect

Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
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Financial Results – Ind-AS

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	10823	36466	
	Other income	405	792	
	Total income	11228	37258	
2	Expenses			
(a)	Cost of materials consumed	3662	12711	
(b)	Purchases of stock-in-trade	1298	3409	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	49	903	
(d)	Employee benefit expense	949	3752	
(e)	Finance costs	190	662	
(f)	Depreciation, depletion and amortisation expense	380	1493	
(g)	Other Expenses			
1	Other Expenses	2036	5970	
	Total other expenses	2036	5970	
	Total expenses	8564	28900	

3	Total profit before exceptional items and tax	2664	8358	
4	Exceptional items	0	0	
5	Total profit before tax	2664	8358	
6	Tax expense			
7	Current tax	630	2305	
8	Deferred tax	-42	-93	
9	Total tax expenses	588	2212	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	2076	6146	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	7	3	
16	Total profit (loss) for period	2083	6149	
17	Other comprehensive income net of taxes	-10	-30	
18	Total Comprehensive Income for the period	2073	6119	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	1972	6347	
	Total profit or loss, attributable to non-controlling interests	111	-198	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	10	30	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	1962	6317	
21	Details of equity share capital			
	Paid-up equity share capital	4029	4029	

	Face value of equity share capital	10	10	
22	Reserves excluding revaluation reserve		55782	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	4.89	16.02	
	Diluted earnings (loss) per share from continuing operations	4.89	16.02	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	4.89	16.02	
	Diluted earnings (loss) per share from continuing and discontinued operations	4.89	16.02	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	17949
	Capital work-in-progress	782
	Investment property	62
	Goodwill	645
	Other intangible assets	363
	Intangible assets under development	284
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	2823
	Trade receivables, non-current	88
	Loans, non-current	2
	Other non-current financial assets	785
	Total non-current financial assets	3698
	Deferred tax assets (net)	0
	Other non-current assets	1564
	Total non-current assets	25347

2	Current assets	
	Inventories	15085
	Current financial asset	
	Current investments	0
	Trade receivables, current	29478
	Cash and cash equivalents	3447
	Bank balance other than cash and cash equivalents	7636
	Loans, current	1188
	Other current financial assets	228
	Total current financial assets	41977
	Current tax assets (net)	4
	Other current assets	2783
	Total current assets	59849
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	85196
	Total current assets	59849
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	85196
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	4029
	Other equity	59966
	Total equity attributable to owners of parent	63995

	Non controlling interest	-332
	Total equity	63663
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	88
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	
	Other non-current financial liabilities	40
	Total non-current financial liabilities	128
	Provisions, non-current	413
	Deferred tax liabilities (net)	1892
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	2433
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2221
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2044
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3415
	Total Trade payable	5459
	Other current financial liabilities	784
	Total current financial liabilities	8464

	Other current liabilities	9221
	Provisions, current	25
	Current tax liabilities (Net)	1390
	Deferred government grants, Current	0
	Total current liabilities	19100
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	21533
	Total equity and liabilities	85196
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Optics and Optronic Systems	5508	17737
2	Defence Engineering	5315	18729
	Total Segment Revenue	10823	36466
	Less: Inter segment revenue		
	Revenue from operations	10823	36466
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Optics and Optronic Systems	2649	9657
2	Defence Engineering	868	2008
	Total Profit before tax	3517	11665
	i. Finance cost	-190	-662
	ii. Other Unallocable Expenditure net off Unallocable income	-664	-2646
	Profit before tax	4371	14973
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Optics and Optronic Systems	34980	34980

2	Defence Engineering	30207	30207
	Total Segment Asset	65187	65187
	Un-allocable Assets	20009	20009
	Net Segment Asset	85196	85196
4	Segment Liabilities		
	Segment Liabilities		
1	Optics and Optronic Systems	2858	2858
2	Defence Engineering	11785	11785
	Total Segment Liabilities	14643	14643
	Un-allocable Liabilities	6890	6890
	Net Segment Liabilities	21533	21533
	Disclosure of notes on segments		

Other Comprehensive Income

Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Re-measurement losses on defined benefit plans	-14.00	-50.00
	Total Amount of items that will not be reclassified to profit and loss	-14.00	-50.00
2	Income tax relating to items that will not be reclassified to profit or loss	-4.00	-13.00
3	Amount of items that will be reclassified to profit and loss		
1	Foreign Currency Translation Reserve	0.00	7.00
	Total Amount of items that will be reclassified to profit and loss	0.00	7.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-10.00	-30.00

Cash flow statement, indirect

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	8358
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	662
	Adjustments for decrease (increase) in inventories	-65
	Adjustments for decrease (increase) in trade receivables, current	-9681
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-149
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	5571
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0

	Adjustments for depreciation and amortisation expense	1493
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	99
	Adjustments for provisions, current	363
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	19
	Adjustments for dividend income	2
	Adjustments for interest income	331
	Adjustments for share-based payments	25
	Adjustments for fair value losses (gains)	-190
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	142
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-2044
	Net cash flows from (used in) operations	6314
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1832
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	4482
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	60

	Cash flows used in obtaining control of subsidiaries or other businesses	1000
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	14
	Purchase of property, plant and equipment	3523
	Proceeds from sales of investment property	725
	Purchase of investment property	2
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	1577
	Cash receipts from repayment of advances and loans made to other parties	792
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0

	Dividends received	2
	Interest received	342
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-4532
	Net cash flows from (used in) investing activities	-8699
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	13150
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-3917
	Repayments of borrowings	235
	Payments of lease liabilities	36
	Dividends paid	0
	Interest paid	516
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1080
	Net cash flows from (used in) financing activities	7366
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	3149
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	3149

	Cash and cash equivalents cash flow statement at beginning of period	298
	Cash and cash equivalents cash flow statement at end of period	3447