

General information about company		
Scrip code*	543367	
NSE Symbol*	PARAS	
MSEI Symbol*	NA	
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	Standalone	
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 15:15	
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	Declaration of unmodified opinion	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	09-02-2023	
Indicate Company website link for updated RPT policy of the Company	https://parasdefence.com/uploads/policies/1732691363materiality-policy-for-related-party-transactions.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes	
No. of times funds raised during the quarter	1	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The Company has not defaulted on loans and debt securities.

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		Standalone	Standalone	
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	9016	33385	
	Other income	516	1186	
	Total income	9532	34571	
2	Expenses			
(a)	Cost of materials consumed	3934	12505	
(b)	Purchases of stock-in-trade	383	2159	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-359	483	
(d)	Employee benefit expense	943	3338	
(e)	Finance costs	188	552	
(f)	Depreciation, depletion and amortisation expense	343	1354	
(g)	Other Expenses			
1	Other Expenses	1838	5500	
	Total other expenses	1838	5500	
	Total expenses	7270	25891	
3	Total profit before exceptional items and tax	2262	8680	
4	Exceptional items	0	0	
5	Total profit before tax	2262	8680	
6	Tax expense			
7	Current tax	605	2270	
8	Deferred tax	-45	-96	
9	Total tax expenses	560	2174	
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	1702	6506	
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	0	0	
16	Total profit (loss) for period	1702	6506	
17	Other comprehensive income net of taxes	-12	-39	
18	Total Comprehensive Income for the period	1690	6467	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
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		56134	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	4.22	16.42	
	Diluted earnings (loss) per share from continuing operations	4.22	16.42	
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	4.22	16.42	
	Diluted earnings (loss) per share from continuing and discontinued operations	4.22	16.42	
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		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	15811
	Capital work-in-progress	657
	Investment property	1610
	Goodwill	0
	Other intangible assets	347
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	3919
	Trade receivables, non-current	0
	Loans, non-current	344
	Other non-current financial assets	739
	Total non-current financial assets	5002
	Deferred tax assets (net)	0
	Other non-current assets	1563
	Total non-current assets	24990
2	Current assets	
	Inventories	14546
	Current financial asset	
	Current investments	0
	Trade receivables, current	28183
	Cash and cash equivalents	2991
	Bank balance other than cash and cash equivalents	7447
	Loans, current	1816
	Other current financial assets	262
	Total current financial assets	40699
	Current tax assets (net)	0
	Other current assets	2162
	Total current assets	57407
3	Non-current assets classified as held for sale	699
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	83096
	Total current assets	57407
3	Non-current assets classified as held for sale	699
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	83096
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	4029
	Other equity	60317
	Total equity attributable to owners of parent	64346

	Non controlling interest	
	Total equity	64346
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	40
	Total non-current financial liabilities	40
	Provisions, non-current	407
	Deferred tax liabilities (net)	1892
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	2339
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	1979
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3210
	Total Trade payable	5189
	Other current financial liabilities	679
	Total current financial liabilities	5868
	Other current liabilities	9147
	Provisions, current	25
	Current tax liabilities (Net)	1371
	Deferred government grants, Current	0
	Total current liabilities	16411
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	18750
	Total equity and liabilities	83096
	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		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Optics and Optronic Systems	5508	17737
2	Defence Engineering	3508	15648
	Total Segment Revenue	9016	33385
	Less: Inter segment revenue		
	Revenue from operations	9016	33385
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Optics and Optronic Systems	2650	9658
2	Defence Engineering	376	1914
	Total Profit before tax	3026	11572
	i. Finance cost	188	552
	ii. Other Unallocable Expenditure net off Unallocable income	576	2340
	Profit before tax	2262	8680
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Optics and Optronic Systems	34980	34980
2	Defence Engineering	24640	24640
	Total Segment Asset	59620	59620
	Un-allocable Assets	23476	23476
	Net Segment Asset	83096	83096
4	Segment Liabilities		
	Segment Liabilities		
1	Optics and Optronic Systems	2858	2858
2	Defence Engineering	11273	11273
	Total Segment Liabilities	14131	14131
	Un-allocable Liabilities	4619	4619
	Net Segment Liabilities	18750	18750
	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		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement Losses on Defined Benefit Plans	-16.00	-52.00
	Total Amount of items that will not be reclassified to profit and loss	-16.00	-52.00
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		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss		
5	Total Other comprehensive income	-12.00	-39.00

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		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	8680
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	552
	Adjustments for decrease (increase) in inventories	-465
	Adjustments for decrease (increase) in trade receivables, current	-10582
	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	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	5554
	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	1354
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	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	18
	Adjustments for dividend income	2
	Adjustments for interest income	622
	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	-149
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	140
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-4004
	Net cash flows from (used in) operations	4676
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1820
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	2856
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	0
	Other cash receipts from sales of equity or debt instruments of other entities	725
	Other cash payments to acquire equity or debt instruments of other entities	1000
	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	2960
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	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	3659
	Cash receipts from repayment of advances and loans made to other parties	2963
	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	573
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-4532
	Net cash flows from (used in) investing activities	-7814
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	61
	Repayments of borrowings	3450
	Payments of lease liabilities	36
	Dividends paid	0
	Interest paid	410
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1513
	Net cash flows from (used in) financing activities	7802
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2844
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	2844

	Cash and cash equivalents cash flow statement at beginning of period	147
	Cash and cash equivalents cash flow statement at end of period	2991

Format for Disclosure of Related Party Transactions (applicable only)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary						
1	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Rent	60	None		
2	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Rent	15	None		
3	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Green UAV Private Limited	AAKCP1713G	Wholly Owned Subsidiary	Any other transaction	Rent	15	None		
4	Paras Defence and Space Technologies Limited	AAFCP1825J	Ayatti Innovative Private Limited	AARCA2018E	Subsidiary	Any other transaction	Rent	40	None		
5	Paras Defence and Space Technologies Limited	AAFCP1825J	Quantico Technologies Private Limited	AAACQ9654K	Wholly Owned Subsidiary	Any other transaction	Rent	5	None		
6	Paras Defence and Space Technologies Limited	AAFCP1825J	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Rent	40	None		
7	Paras Defence and Space Technologies Limited	AAFCP1825J	Controp-Paras Technologies Private Limited	AALCC2137L	Associate	Any other transaction	Rent	5	None		
8	Paras Defence and Space Technologies Limited	AAFCP1825J	DefSpace Technologies Private Limited	AAHCD9756C	Director is a member/Director's Relative is a Director/ Director's Relative is a Member	Any other transaction	Rent	15	None		
9	Paras Defence and Space Technologies Limited	AAFCP1825J	Munjal Sharad Shah	ALJPS7360P	Managing Director	Any other transaction	Rent	15	None		
10	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Loan/ICD	2000	None		

11	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Interest received on ICD/Loan	2000	None		
12	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Loan/ICD	1000	None		
13	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Interest received on ICD/Loan	1000	None		
14	Paras Defence and Space Technologies Limited	AAFCP1825J	Ayatti Innovative Private Limited	AARCA2018E	Subsidiary	Any other transaction	Loan/ICD	500	None		
15	Paras Defence and Space Technologies Limited	AAFCP1825J	Ayatti Innovative Private Limited	AARCA2018E	Subsidiary	Any other transaction	Interest received on ICD/Loan	500	None		

16	Paras Defence and Space Technologies Limited	AAFCP1825J	Quantico Technologies Private Limited	AAACQ9654K	Wholly Owned Subsidiary	Any other transaction	Loan/ICD	500	None		
17	Paras Defence and Space Technologies Limited	AAFCP1825J	Quantico Technologies Private Limited	AAACQ9654K	Wholly Owned Subsidiary	Any other transaction	Interest received on ICD/Loan	500	None		
18	Paras Defence and Space Technologies Limited	AAFCP1825J	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Loan/ICD	500	None		
19	Paras Defence and Space Technologies Limited	AAFCP1825J	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Interest received on ICD/Loan	500	None		
20	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Investment		952.45	None		
21	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Green UAV Private Limited	AAKCP1713G	Wholly Owned Subsidiary	Any other transaction	Disinvestment	300	None		
22	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Corporate Guarantee Fees	1000	None		
23	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Corporate Guarantee Fees	100	None		
24	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Green UAV Private Limited	AAKCP1713G	Wholly Owned Subsidiary	Any other transaction	Corporate Guarantee Fees	100	None		
25	Paras Defence and	AAFCP1825J	Mechtech Thermal	AARCM6694E	Subsidiary	Purchase of goods or		500	None		

	Space Technologies Limited		Private Limited			services					
26	Paras Defence and Space Technologies Limited	AAFCP1825J	Opel Technologies Pte. Limited	ZZZZZ9999Z	Wholly Owned Subsidiary	Sale of goods or services		10000	None		
27	Paras Defence and Space Technologies Limited	AAFCP1825J	Opel Technologies Pte. Limited	ZZZZZ9999Z	Wholly Owned Subsidiary	Advance		10000	None		
28	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Purchase of goods or services		2000	None		
29	Paras Defence and Space Technologies Limited	AAFCP1825J	DefSpace Technologies Private Limited	AAHCD9756C	Director is a member/Director's Relative is a Director/ Director's Relative is a Member	Advance		1500	None		
30	Paras Defence and Space Technologies Limited	AAFCP1825J	Controp-Paras Technologies Private Limited	AALCC2137L	Associate	Advance		29300	None		
31	Paras Defence and Space Technologies Limited	AAFCP1825J	Munjal Sharad Shah	ALJPS7360P	Managing Director	Remuneration		108	None		

32	Paras Defence and Space Technologies Limited	AAFCP1825J	Anish Hemant Mehta	AACPM7456Q	Relative of Director	Any other transaction	Salary	72	None		
33	Paras Defence and Space Technologies Limited	AAFCP1825J	Ami Munjal Shah	AWPPS9457E	Spouse of Managing Director	Any other transaction	Salary	60	None		
34	Paras Defence and Space Technologies Limited	AAFCP1825J	Kaajal Harsh Bhansali	AKUPB3272H	Relative of Managing Director	Any other transaction	Salary	48	None		
35	Paras Defence and Space Technologies Limited	AAFCP1825J	Sharad Virji Shah	ALBPS0548P	Chairman and Non-Executive Director	Any other transaction	Sitting Fees	12	None		
36	Mechtech Thermal Private Limited	AARCM6694E	Munjal Sharad Shah	ALJPS7360P	Managing Director in Paras Defence and Space Technologies Limited and Director in Mechtech Thermal Private Limited	Loan		2500	None		
37	Paras Aerospace Private Limited	AAKCP3685M	Paras Green UAV Private Limited	AAKCP1713G	Related Party of Subsidiary	Purchase of goods or services		2500	None		
38	Paras Aerospace Private Limited	AAKCP3685M	DefSpace Technologies Private Limited	AAHCD9756C	Related Party of Subsidiary	Advance		2500	None		
39	Paras Green UAV Private Limited	AAKCP1713G	Paras Aerospace Private Limited	AAKCP3685M	Related Party of Subsidiary	Sale of goods or services		2500	None		
40	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Security deposit received for rent	60	None		
41	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Security deposit received for rent	15	None		
42	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Green UAV Private Limited	AAKCP1713G	Wholly Owned Subsidiary	Any other transaction	Security deposit received for rent	15	None		
43	Paras Defence and Space Technologies Limited	AAFCP1825J	Krasny Paras Defence Technologies Private Limited	AAACK6125D	Associate	Any other transaction	Security deposit refunded	15	None		
44	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Green UAV Private Limited	AAKCP1713G	Wholly Owned Subsidiary	Any other transaction	Loan/ICD	1000	None		
45	Paras Defence and	AAFCP1825J	Paras Green UAV Private	AAKCP1713G	Wholly Owned Subsidiary	Any other transaction	Interest received on	1000	None		

[illegible]

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Chaturvedi and Shah LLP Chartered Accountants	Yes	30-06-2026

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	QIP
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	08-10-2024
Amount Raised	135.18
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	ICRA Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	No comments
Comments of the auditors, if any	No comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Funding Working Capital Requirements of the Company	NA	120	0	2.5	0	
2	General Corporate Purpose	NA	10.99	0	2.88	0	

Signatory Details	
Name of signatory	Harsh Dharendra Bhansali
Designation of person	Chief Financial Officer
Place	Navi Mumbai
Date	30-04-2025

