

General information about company		
Scrip code*	543367	
NSE Symbol*	PARAS	
MSEI Symbol*	NOTLISTED	
ISIN*	INE045601023	
Name of company	Paras Defence and Space Technologies Limited	
Type of company	Main Board	
Class of security	Equity	
Date of start of financial year	01-04-2025	
Date of end of financial year	31-03-2026	
Date of board meeting when results were approved	25-07-2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-07-2025	
Description of presentation currency	INR	
Level of rounding	Lakhs	
Reporting Type	Quarterly	
Reporting Quarter	First quarter	
Nature of report standalone or consolidated	Standalone	
Whether results are audited or unaudited for the quarter ended	Unaudited	
Whether results are audited or unaudited for the Year to date for current period ended/year ended		
Segment Reporting	Multi segment	
Description of single segment		
Start date and time of board meeting	25-07-2025 12:00	
End date and time of board meeting	25-07-2025 14:00	
Whether cash flow statement is applicable on company		
Type of cash flow statement		
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion	
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		01-04-2025	01-04-2025	
Date of end of reporting period		30-06-2025	30-06-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Standalone	Standalone	
<b>Part I</b>	<b>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.</b>			
<b>1</b>	<b>Income</b>			
	Revenue from operations	8741	8741	
	Other income	272	272	
	<b>Total income</b>	<b>9013</b>	<b>9013</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	3482	3482	
(b)	Purchases of stock-in-trade	85	85	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	463	463	
(d)	Employee benefit expense	1019	1019	
(e)	Finance costs	35	35	
(f)	Depreciation, depletion and amortisation expense	361	361	
<b>(g)</b>	<b>Other Expenses</b>			
1	Other Expenses	1507	1507	
	<b>Total other expenses</b>	<b>1507</b>	<b>1507</b>	
	<b>Total expenses</b>	<b>6952</b>	<b>6952</b>	
3	<b>Total profit before exceptional items and tax</b>	<b>2061</b>	<b>2061</b>	
4	Exceptional items	0	0	
5	<b>Total profit before tax</b>	<b>2061</b>	<b>2061</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	602	602	
8	Deferred tax	-84	-84	
9	<b>Total tax expenses</b>	<b>518</b>	<b>518</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>1543</b>	<b>1543</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	<b>Total profit (loss) for period</b>	<b>1543</b>	<b>1543</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	-10	-10	
18	<b>Total Comprehensive Income for the period</b>	<b>1533</b>	<b>1533</b>	
<b>19</b>	<b>Total profit or loss, attributable to</b>			
	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			
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	3.83	3.83	
	Diluted earnings (loss) per share from continuing operations	3.83	3.83	
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	3.83	3.83	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.83	3.83	
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)		

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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
1	Optics and Optronic Systems	4250	4250
2	Defence Engineering	4491	4491
	<b>Total Segment Revenue</b>	8741	8741
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	8741	8741
2	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Optics and Optronic Systems	2212	2212
2	Defence Engineering	562	562
	<b>Total Profit before tax</b>	2774	2774
	<b>i. Finance cost</b>	35	35
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	678	678
	<b>Profit before tax</b>	2061	2061
3	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Optics and Optronic Systems	34527	34527
2	Defence Engineering	25193	25193
	<b>Total Segment Asset</b>	59720	59720
	<b>Un-allocable Assets</b>	23305	23305
	<b>Net Segment Asset</b>	83025	83025
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Optics and Optronic Systems	1184	1184
2	Defence Engineering	11372	11372
	<b>Total Segment Liabilities</b>	12556	12556
	<b>Un-allocable Liabilities</b>	4570	4570
	<b>Net Segment Liabilities</b>	17126	17126
	<b>Disclosure of notes on segments</b>		

Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	-13.00	-13.00
	Total Amount of items that will not be reclassified to profit and loss	-13.00	-13.00
2	Income tax relating to items that will not be reclassified to profit or loss	-3.00	-3.00
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	-10.00	-10.00

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Unaudited	
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

<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b>	
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	30-06-2025
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	0	0	
2	General Corporate Purpose	NA	10.99	0	5.46	0	



Signatory Details	
Name of signatory	Harsh Dhirendra Bhansali
Designation of person	Chief Financial Officer
Place	Navi Mumbai
Date	25-07-2025