

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	13	11	2025	
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06	11	2025	
Description of presentation currency	INR			
Level of rounding	Lakhs			
Reporting Type	Quarterly			
Reporting Quarter	Second quarter			
Nature of report standalone or consolidated	Standalone			
Whether results are audited or unaudited for the quarter ended	Unaudited			For Current Quarter Only
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited			
Segment Reporting	Multi segment			
Description of single segment				
Start date and time of board meeting	13-11-2025	12	15	HH:MM
End date and time of board meeting	13-11-2025	13	35	HH:MM
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 banks/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	chrome-extension://efaidnbmnnbpfcajpcgkclclefindmkaj/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?	No			
No. of times funds raised during the quarter				
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No			Add Notes

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Amount in (Lakhs)

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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	10272.00	19013.00
	Other income	273.00	545.00
	Total income	10545.00	19558.00
2	Expenses		
(a)	Cost of materials consumed	3648.00	7130.00
(b)	Purchases of stock-in-trade	561.00	646.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	257.00	720.00
(d)	Employee benefit expense	1019.00	2038.00
(e)	Finance costs	64.00	99.00
(f)	Depreciation, depletion and amortisation expense	385.00	746.00
(g)	Other Expenses		
1	Other Expenses	1677.00	3184.00
2			
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10			
	Total other expenses	1677.00	3184.00
	Total expenses	7611.00	14563.00
3	Total profit before exceptional items and tax	2934.00	4995.00
4	Exceptional items	0.00	0.00
5	Total profit before tax	2934.00	4995.00
6	Tax expense		
7	Current tax	1054.00	1656.00
8	Deferred tax	-346.00	-430.00
9	Total tax expenses	708.00	1226.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	2226.00	3769.00
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	2226.00	3769.00
17	Other comprehensive income net of taxes	-10.00	-20.00
18	Total Comprehensive Income for the period	2216.00	3749.00
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	4029.00	4029.00
	Face value of equity share capital	5.00	5.00
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	2.76	4.68
	Diluted earnings (loss) per share from continuing operations	2.76	4.68
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	2.76	4.68
	Diluted earnings (loss) per share from continuing and discontinued operations	2.76	4.68

24	Debt equity ratio			Remarks
25	Debt service coverage ratio			Remarks
26	Interest service coverage ratio			Remarks
27	Disclosure of notes on financial results		Add Notes	

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-YYYY)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	16520.00
	Capital work-in-progress	842.00
	Investment property	1564.00
	Goodwill	0.00
	Other intangible assets	347.00
	Intangible assets under development	0.00
	Biological assets other than bearer plants	0.00
	Investments accounted for using equity method	0.00
	Non-current financial assets	
	Non-current investments	4443.00
	Trade receivables, non-current	0.00
	Loans, non-current	2242.00
	Other non-current financial assets	845.00
	Total non-current financial assets	7530.00
	Deferred tax assets (net)	0.00
	Other non-current assets	2817.00
	Total non-current assets	29620.00
2	Current assets	
	Inventories	14234.00
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	32914.00
	Cash and cash equivalents	200.00
	Bank balance other than cash and cash equivalents	7227.00
	Loans, current	1462.00
	Other current financial assets	446.00
	Total current financial assets	42249.00
	Current tax assets (net)	0.00
	Other current assets	2740.00
	Total current assets	59223.00
3	Non-current assets classified as held for sale	699.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	89542.00
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	4029.00
	Other equity	63703.00
	Total equity attributable to owners of parent	67732.00
	Non controlling interest	
	Total equity	67732.00
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00

	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	15.00
	Total non-current financial liabilities	15.00
	Provisions, non-current	465.00
	Deferred tax liabilities (net)	1483.00
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	1963.00
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2672.00
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2818.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	3869.00
	Total Trade payable	6687.00
	Other current financial liabilities	839.00
	Total current financial liabilities	10198.00
	Other current liabilities	8041.00
	Provisions, current	15.00
	Current tax liabilities (Net)	1593.00
	Deferred government grants, Current	0.00
	Total current liabilities	19847.00
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	21810.00
	Total equity and liabilities	89542.00
	Disclosure of notes on assets and liabilities	Add Notes

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Amount in (Lakhs)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
1	Segment Revenue (Income) <i>(net sale/income from each segment should be disclosed)</i>		
1	Optics and Optronic Systems	3844.00	8049.00
2	Defence Engineering	6428.00	10919.00
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15			
	Total Segment Revenue	10272.00	18968.00
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	10272.00	18968.00
2	Segment Result <i>Profit (+) / Loss (-) before tax and interest from each segment</i>		
1	Optics and Optronic Systems	1865.00	4077.00
2	Defence Engineering	1883.00	2445.00
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15			
	Total Profit before tax	3748.00	6522.00
	i. Finance cost	64.00	99.00
	ii. Other Unallocable Expenditure net off Unallocable income	750.00	1428.00
	Profit before tax	2934.00	4995.00
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Optics and Optronic Systems	37135.00	37135.00
2	Defence Engineering	28135.00	28135.00
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	Total Segment Asset	65270.00	65270.00
	Un-allocable Assets	24272.00	24272.00
	Net Segment Asset	89542.00	89542.00
4	Segment Liabilities		
	Segment Liabilities		
1	Optics and Optronic Systems	1254.00	1254.00
2	Defence Engineering	13036.00	13036.00
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	Total Segment Liabilities	14290.00	14290.00
	Un-allocable Liabilities	7520.00	7520.00
	Net Segment Liabilities	21810.00	21810.00
	Disclosure of notes on segments	Add Notes	

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Amount in (Lakhs)

Other Comprehensive Income			
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	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	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	Add	Delete
1	Remeasurement Losses on Defined Benefit Plans	-13.00	-26.00
	Total Amount of items that will not be reclassified to profit and loss	-13.00	-26.00
2	Income tax relating to items that will not be reclassified to profit or loss	-3.00	-6.00
3	Amount of items that will be reclassified to profit and loss	Add	Delete
	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	0.00	0.00
5	Total Other comprehensive income	-10.00	-20.00

Cash flow statement, indirect		
Particulars		
		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	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	4995
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	99.00
	Adjustments for decrease (increase) in inventories	312.00
	Adjustments for decrease (increase) in trade receivables, current	-6765.00
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	0.00
	Adjustments for decrease (increase) in other non-current assets	0.00
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	439.00
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	746.00
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	25.00
	Adjustments for dividend income	0.00
	Adjustments for interest income	483.00
	Adjustments for share-based payments	66.00
	Adjustments for fair value losses (gains)	0.00
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	-2.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	655.00
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	-4908.00
	Net cash flows from (used in) operations	87.00
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	1434.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	-1347.00
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	3.00
	Purchase of property, plant and equipment	2048.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	2508.00
Cash receipts from repayment of advances and loans made to other parties	483.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	336.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	410.00
Net cash flows from (used in) investing activities	-3324.00
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	2672.00
Repayments of borrowings	0.00
Payments of lease liabilities	33.00
Dividends paid	403.00
Interest paid	60.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	-296.00
Net cash flows from (used in) financing activities	1880.00
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2791.00
5 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	-2791.00
Cash and cash equivalents cash flow statement at beginning of period	2991.00
Cash and cash equivalents cash flow statement at end of period	200.00

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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
Add Delete		
1 Chaturvedi and Shah LLP Chartered Accountants	Yes	30-06-2026

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																										
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	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.				Details of the loans, inter-corporate deposits, advances or investments							
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be used by the ultimate recipient of funds (end-use)	Notes		
	<input type="button" value="Add"/>	<input type="button" value="Delete"/>																								
1	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Aerospace Private Limited	AAKCP73685M	Subsidiary	Any other transaction	Rent	60.00	None			6.00	0.00	3.54												
2	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Rent	15.00	None			6.90	0.00	7.45												
3	Paras Defence and Space Technologies Limited	AAFCP18251	Ayatti Innovative Private Limited	AAARC2018E	Subsidiary	Any other transaction	Rent	40.00	None			0.60	0.00	0.71												
4	Paras Defence and Space Technologies Limited	AAFCP18251	Quantico Technologies Private Limited	AAACD2654K	Wholly Owned Subsidiary	Any other transaction	Rent	5.00	None			0.60	0.00	0.71												
5	Paras Defence and Space Technologies Limited	AAFCP18251	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Rent	40.00				18.00	0.00	19.44												
6	Paras Defence and Space Technologies Limited	AAFCP18251	Comtrig-Paras Technologies Private Limited	AAACC2137L	Associate	Any other transaction	Rent	5.00	None			0.60	0.00	0.71												
7	Paras Defence and Space Technologies Limited	AAFCP18251	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	15.00	None			1.50	0.00	1.77												
8	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Loan/CD	3000.00	None			-28.00	451.50	423.50												
9	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Loan/CD	2500.00	None			427.00	0.00	427.00												
10	Paras Defence and Space Technologies Limited	AAFCP18251	Ayatti Innovative Private Limited	AAARC2018E	Subsidiary	Any other transaction	Loan/CD	500.00	None			4.90	199.50	204.40												
11	Paras Defence and Space Technologies Limited	AAFCP18251	Quantico Technologies Private Limited	AAACD2654K	Wholly Owned Subsidiary	Any other transaction	Loan/CD	500.00	None			10.00	1.00	11.00												
12	Paras Defence and Space Technologies Limited	AAFCP18251	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Loan/CD	1500.00	None			129.50	320.00	449.50												
13	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Interest received on ICD/Loan	3000.00	None			26.45	37.64	15.59												
14	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Interest received on ICD/Loan	3000.00	None			11.51	0.00	8.28												
15	Paras Defence and Space Technologies Limited	AAFCP18251	Ayatti Innovative Private Limited	AAARC2018E	Subsidiary	Any other transaction	Interest received on ICD/Loan	500.00	None			12.18	13.14	22.25												
16	Paras Defence and Space Technologies Limited	AAFCP18251	Quantico Technologies Private Limited	AAACD2654K	Wholly Owned Subsidiary	Any other transaction	Interest received on ICD/Loan	500.00	None			0.40	0.00	0.43												
17	Paras Defence and Space Technologies Limited	AAFCP18251	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Interest received on ICD/Loan	1500.00	None			24.90	19.54	37.98												
18	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Investment		2500.00	None			484.40	952.45	1436.86												
19	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Corporate Guarantee	1000.00	None			2.55	0.00	3.00												
20	Paras Defence and Space Technologies Limited	AAFCP18251	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Sale of goods or services		2500.00	None			0.08	0.00	0.09												
21	Paras Defence and Space Technologies Limited	AAFCP18251	Opel Technologies Pte. Limited	ZZZZZ9999Z	Wholly Owned Subsidiary and Material Subsidiary	Sale of goods or services		1500.00	None			972.10	1268.63	956.50												
22	Paras Defence and Space Technologies Limited	AAFCP18251	Comtrig-Paras Technologies Private Limited	AAACC2137L	Associate	Advance		29300.00	None			-553.70	-2934.90	-3488.47												
23	Paras Defence and Space Technologies Limited	AAFCP18251	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Purchase of goods or services		2500.00	None			40.90	0.00	6.68												
24	Paras Defence and Space Technologies Limited	AAFCP18251	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Purchase of goods or services		3000.00	None			11.90	7.84	7.05												
25	Paras Defence and Space Technologies Limited	AAFCP18251	Opel Technologies Pte. Limited	ZZZZZ9999Z	Wholly Owned Subsidiary and Material Subsidiary	Advance		1500.00	None			20.50	39.02	18.29												
26	Paras Defence and Space Technologies Limited	AAFCP18251	DefSpace Technologies Private Limited	AAHCD9756C	Subsidiary	Advance		3000.00	None			-100.70	226.81	126.09												
27	Paras Defence and Space Technologies Limited	AAFCP18251	Munjal Sharad Shah	ALIP73610P	Managing Director	Remuneration		108.00	None			42.00	-3.28	-18.93												
28	Paras Defence and Space Technologies Limited	AAFCP18251	Anish Hemant Mehta	AAPCM7456Q	Member of Promoter Group	Any other transaction	Salary	72.00	None			20.00	-7.87	-9.49												
29	Paras Defence and Space Technologies Limited	AAFCP18251	Amit Munjal Shah	AWPP9547E	Member of Promoter Group and Relative of Director	Any other transaction	Salary	60.00	None			30.00	-3.48	-7.93												
30	Paras Defence and Space Technologies Limited	AAFCP18251	Kaajal Harch Bhangali	AKUP83272H	Member of Promoter Group and Relative of Director	Any other transaction	Salary	48.00	None			10.00	-8.98	-4.72												
31	Paras Defence and Space Technologies Limited	AAFCP18251	Sharad Virj Shah	ALBP5048P	Promoter, Chairman and Non Executive Director	Any other transaction	Director Sitting Fees	12.00	None			4.50	-0.45	-0.67												
32	Paras Defence and Space Technologies Limited	AAFCP18251	Anushka Munjal Shah	IFVP50980H	Member of Promoter Group and Relative of Director	Any other transaction	Salary	20.00	None			4.00	0.00	-1.00												
Total value of transaction during the reporting period																			1641.57							

Notes:

- The details in this format are required to be provided for all transactions undertaken during the reporting period, including opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new transaction during the reporting period.
- Where a transaction involves multiple elements of the same counterparty (between the listed entity and its subsidiary or between subsidiary), it may be reported once.
- Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.
- For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.
- Companies with financial years ending in other months, the six months period shall apply accordingly.
- Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.
- However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting of sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.
- In case of multiple related party transaction:
 - The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".
 - The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".
 - The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".
- "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable / offered to all shareholders/ public shall also be reported.