

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	23-01-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-01-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
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	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	23-01-2026 12:30
End date and time of board meeting	23-01-2026 13:45
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

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	01-10-2025	01-04-2025	
	Date of end of reporting period	31-12-2025	31-12-2025	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	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	10635	30526	
	Other income	227	693	
	Total income	10862	31219	
2	Expenses			
(a)	Cost of materials consumed	6147	13339	
(b)	Purchases of stock-in-trade	530	1774	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-865	-277	
(d)	Employee benefit expense	1340	3601	
(e)	Finance costs	90	293	
(f)	Depreciation, depletion and amortisation expense	439	1256	
(g)	Other Expenses			
1	Other Expenses	861	4303	
	Total other expenses	861	4303	
	Total expenses	8542	24289	
3	Total profit before exceptional items and tax	2320	6930	
4	Exceptional items	0	0	
5	Total profit before tax	2320	6930	
6	Tax expense			
7	Current tax	161	1821	
8	Deferred tax	474	44	
9	Total tax expenses	635	1865	
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	1685	5065	
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	-7	
16	Total profit (loss) for period	1685	5058	
17	Other comprehensive income net of taxes	44	39	
18	Total Comprehensive Income for the period	1729	5097	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	1821	5372	
	Total profit or loss, attributable to non-controlling interests	-136	-314	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	1865	5411	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-136	-314	
21	Details of equity share capital			
	Paid-up equity share capital	4029	4029	
	Face value of equity share capital	5	5	
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	2.26	6.67	
	Diluted earnings (loss) per share from continuing operations	2.26	6.67	
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	2.26	6.67	
	Diluted earnings (loss) per share from continuing and discontinued operations	2.26	6.67	
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	01-10-2025	01-04-2025
Date of end of reporting period	31-12-2025	31-12-2025
Whether results are audited or unaudited	Unaudited	Unaudited
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	5840	13934
2 Defence Engineering	4795	16592
Total Segment Revenue	10635	30526
Less: Inter segment revenue		
Revenue from operations	10635	30526
2 Segment Result		
Profit (+) / Loss (-) before tax and interest from each segment		
1 Optics and Optronic Systems	3301	7378
2 Defence Engineering	104	2302
Total Profit before tax	3405	9680
i. Finance cost	90	293
ii. Other Unallocable Expenditure net off Unallocable income	995	2464
Profit before tax	2320	6923
3 (Segment Asset - Segment Liabilities)		
Segment Asset		
1 Optics and Optronic Systems	33602	33602
2 Defence Engineering	33532	33532
Total Segment Asset	67134	67134
Un-allocable Assets	23481	23481
Net Segment Asset	90615	90615
4 Segment Liabilities		
Segment Liabilities		
1 Optics and Optronic Systems	3350	3350
2 Defence Engineering	12696	12696
Total Segment Liabilities	16046	16046
Un-allocable Liabilities	6153	6153
Net Segment Liabilities	22199	22199
Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	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 (Gain) / Losses on Defined benefit Plans	50.00	23.00
	Total Amount of items that will not be reclassified to profit and loss	50.00	23.00
2	Income tax relating to items that will not be reclassified to profit or loss	13.00	6.00
3	Amount of items that will be reclassified to profit and loss		
1	Foreign Currency Translation Reserve	7.00	22.00
	Total Amount of items that will be reclassified to profit and loss	7.00	22.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	44.00	39.00

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 Consolidated 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