

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 | 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 | 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 |
| 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 |
| | 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 | | 01-10-2025 | 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 | | 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 | 10083 | 29096 | | |
| | Other income | 300 | 845 | | |
| | Total income | 10383 | 29941 | | |
| 2 | Expenses | | | | |
| (a) | Cost of materials consumed | 6031 | 13161 | | |
| (b) | Purchases of stock-in-trade | 241 | 887 | | |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | -802 | -82 | | |
| (d) | Employee benefit expense | 1227 | 3265 | | |
| (e) | Finance costs | 28 | 127 | | |
| (f) | Depreciation, depletion and amortisation expense | 393 | 1139 | | |
| (g) | Other Expenses | | | | |
| 1 | Other Expenses | 685 | 3869 | | |
| | Total other expenses | 685 | 3869 | | |
| | Total expenses | 7803 | 22366 | | |
| 3 | Total profit before exceptional items and tax | | | | |
| | | 2580 | 7575 | | |
| 4 | Exceptional items | 0 | 0 | | |
| 5 | Total profit before tax | 2580 | 7575 | | |
| 6 | Tax expense | | | | |
| 7 | Current tax | 153 | 1809 | | |
| 8 | Deferred tax | 474 | 44 | | |
| 9 | Total tax expenses | 627 | 1853 | | |
| 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 | 1953 | 5722 | | |
| 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 | 1953 | 5722 | | |
| 17 | <u>Other comprehensive income net of taxes</u> | 37 | 17 | | |
| 18 | Total Comprehensive Income for the period | 1990 | 5739 | | |
| 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 | 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 | 2.42 | 7.1 | | |
| | Diluted earnings (loss) per share from continuing operations | 2.42 | 7.1 | | |
| 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 | 2.42 | 7.1 | |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 2.42 | 7.1 | |
| 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 | Standalone | Standalone |
| 1 Segment Revenue (Income) | | |
| (net sale/income from each segment should be disclosed) | | |
| 1 Optics and Optronic Systems | 5840 | 13934 |
| 2 Defence Engineering | 4243 | 15162 |
| Total Segment Revenue | 10083 | 29096 |
| Less: Inter segment revenue | 0 | 0 |
| Revenue from operations | 10083 | 29096 |
| 2 Segment Result | | |
| Profit (+) / Loss (-) before tax and interest from each segment | | |
| 1 Optics and Optronic Systems | 3301 | 7378 |
| 2 Defence Engineering | 268 | 2713 |
| Total Profit before tax | 3569 | 10091 |
| i. Finance cost | 28 | 127 |
| ii. Other Unallocable Expenditure net off Unallocable income | 961 | 2389 |
| Profit before tax | 2580 | 7575 |
| 3 (Segment Asset - Segment Liabilities) | | |
| Segment Asset | | |
| 1 Optics and Optronic Systems | 33602 | 33602 |
| 2 Defence Engineering | 26871 | 26871 |
| Total Segment Asset | 60473 | 60473 |
| Un-allocable Assets | 28288 | 28288 |
| Net Segment Asset | 88761 | 88761 |
| 4 Segment Liabilities | | |
| Segment Liabilities | | |
| 1 Optics and Optronic Systems | 3350 | 3350 |
| 2 Defence Engineering | 11514 | 11514 |
| Total Segment Liabilities | 14864 | 14864 |
| Un-allocable Liabilities | 4155 | 4155 |
| Net Segment Liabilities | 19019 | 19019 |
| 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 | Standalone | Standalone |
| Other comprehensive income [Abstract] | | | |
| 1 | Amount of items that will not be reclassified to profit and loss | | |
| 1 | Remeasurement Gain on Defined Benefit Plans | 49.00 | 23.00 |
| | Total Amount of items that will not be reclassified to profit and loss | 49.00 | 23.00 |
| 2 | Income tax relating to items that will not be reclassified to profit or loss | 12.00 | 6.00 |
| 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 | 0.00 | 0.00 |
| 5 | Total Other comprehensive income | 37.00 | 17.00 |

| 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 |