

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	Other comprehensive income net of taxes	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