

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	13-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	09-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	13-05-2026 12:00
End date and time of board meeting	13-05-2026 14:25
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

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	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026
Whether results are audited or unaudited	Audited	Audited
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	17131
	Other income	905
	Total income	18036
2	Expenses	
(a)	Cost of materials consumed	7911
(b)	Purchases of stock-in-trade	753
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	360
(d)	Employee benefit expense	1263
(e)	Finance costs	173
(f)	Depreciation, depletion and amortisation expense	439
(g)	Other Expenses	
1	Other Expenses	2584
	Total other expenses	2584
	Total expenses	13483
3	Total profit before exceptional items and tax	4553
4	Exceptional items	291
5	Total profit before tax	4844
6	Tax expense	
7	Current tax	1124
8	Deferred tax	-168
9	Total tax expenses	956
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0
11	Net Profit Loss for the period from continuing operations	3888
12	Profit (loss) from discontinued operations before tax	0
13	Tax expense of discontinued operations	0
14	Net profit (loss) from discontinued operation after tax	0
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0
16	Total profit (loss) for period	3888
17	Other comprehensive income net of taxes	17
18	Total Comprehensive Income for the period	3905
19	Total profit or loss, attributable to	
	Profit or loss, attributable to owners of parent	3438
	Total profit or loss, attributable to non-controlling interests	450

20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	-17	-56
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	3455	8866
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	64332	
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	4.27	10.93
	Diluted earnings (loss) per share from continuing operations	4.27	10.93
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	4.27	10.93
	Diluted earnings (loss) per share from continuing and discontinued operations	4.27	10.93
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)	

Statement of Asset and Liabilities

	Particulars	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	18444
	Capital work-in-progress	853
	Investment property	57
	Goodwill	0
	Other intangible assets	553
	Intangible assets under development	705
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	3317
	Trade receivables, non-current	110
	Loans, non-current	4
	Other non-current financial assets	
1	Other non-current financial assets	1546
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	1546
	Total non-current financial assets	4977
	Deferred tax assets (net)	23
	Other non-current assets	
1	Other non-current assets	1871
2	Non Current Tax Asset (net)	5
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	1876
	Total non-current assets	27488
2	Current assets	
	Inventories	15962
	Current financial asset	
	Current investments	0
	Trade receivables, current	36296
	Cash and cash equivalents	2535

	Bank balance other than cash and cash equivalents	9410
	Loans, current	341
	Other current financial assets	
1	Other current financial assets	1145
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	1145
	Total current financial assets	49727
	Current tax assets (net)	0
	Other current assets	
1	Other current assets	3293
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	3293
	Total current assets	68982
3	Non-current assets classified as held for sale	
4	Regulatory deferral account debit balances and related deferred tax Assets	
	Total assets	96470
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	4029
	Other equity	68515
	Total equity attributable to owners of parent	72544
	Non controlling interest	-25
	Total equity	72519
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	68
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	
1		
2		
3		
4		
5		
	Details of other non-current financial liabilities	

	Total of other non-current financial liabilities	
	Total non-current financial liabilities	68
	Provisions, non-current	646
	Deferred tax liabilities (net)	1849
	Deferred government grants, Non-current	
	Other non-current liabilities	
1		
2		
3		
4		
5		
	Details of other non-current liabilities	
	Total of other non-current liabilities	
	Total non-current liabilities	2563
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2593
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	1058
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4665
	Total Trade payable	5723
	Other current financial liabilities	
1	Lease liability	45
2	Other current financial liabilities	833
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	878
	Total current financial liabilities	9194
	Other current liabilities	
1	Other current liabilities	10989
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	10989
	Provisions, current	25
	Current tax liabilities (Net)	1180
	Deferred government grants, Current	0
	Total current liabilities	21388
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	23951
	Total equity and liabilities	96470
	Disclosure of notes on assets and liabilities	

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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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	5976	19910
2	Defence Engineering	11155	27747
	Total Segment Revenue	17131	47657
	Less: Inter segment revenue		
	Revenue from operations	17131	47657
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Optics and Optronic Systems	1435	8813
2	Defence Engineering	3369	5671
	Total Profit before tax	4804	14484
	i. Finance cost	173	466
	ii. Other Unallocable Expenditure net off Unallocable income	-213	2251
	Profit before tax	4844	11767
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Optics and Optronic Systems	33911	33911
2	Defence Engineering	40522	40522
	Total Segment Asset	74433	74433
	Un-allocable Assets	22037	22037
	Net Segment Asset	96470	96470
4	Segment Liabilities		
	Segment Liabilities		
1	Optics and Optronic Systems	2548	2548
2	Defence Engineering	14287	14287
	Total Segment Liabilities	16835	16835
	Un-allocable Liabilities	7116	7116
	Net Segment Liabilities	23951	23951
	Disclosure of notes on segments		

Other Comprehensive Income

	Date of start of reporting period	01-01-2026	01-04-2025
	Date of end of reporting period	31-03-2026	31-03-2026
	Whether results are audited or unaudited	Audited	Audited
	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 losses on defined benefit plans	-7.00	16.00
	Total Amount of items that will not be reclassified to profit and loss	-7.00	16.00
2	Income tax relating to items that will not be reclassified to profit or loss	-2.00	4.00
3	Amount of items that will be reclassified to profit and loss		
1	Foreign Currency Translation Reserve	22.00	44.00
	Total Amount of items that will be reclassified to profit and loss	22.00	44.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	17.00	56.00

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	11774
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	466
	Adjustments for decrease (increase) in inventories	-884
	Adjustments for decrease (increase) in trade receivables, current	-9012
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	-291
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	2824
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-170
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1695
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	537
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	58
	Adjustments for dividend income	0
	Adjustments for interest income	805
	Adjustments for share-based payments	141
	Adjustments for fair value losses (gains)	-498
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	-1
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-5940
	Net cash flows from (used in) operations	5834
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	3373
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	2461
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	649
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	3
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	292
	Purchase of property, plant and equipment	3778
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	1700
	Cash receipts from repayment of advances and loans made to other parties	2665
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	717
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-566
	Net cash flows from (used in) investing activities	-1724
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	-1090

	Payments of lease liabilities	49
	Dividends paid	403
	Interest paid	332
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1969
	Net cash flows from (used in) financing activities	-1663
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-926
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	15
	Net increase (decrease) in cash and cash equivalents	-911
	Cash and cash equivalents cash flow statement at beginning of period	3446
	Cash and cash equivalents cash flow statement at end of period	2535

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
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

