

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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	07-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	

Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	07-08-2026 13:00
End date and time of board meeting	07-08-2026 14:40
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		01-04-2026	01-04-2026	
Date of end of reporting period		30-06-2026	30-06-2026	
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	12791	12791	
	Other income	194	194	
	Total income	12985	12985	
2	Expenses			
(a)	Cost of materials consumed	6591	6591	
(b)	Purchases of stock-in-trade	444	444	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1389	-1389	
(d)	Employee benefit expense	1509	1509	
(e)	Finance costs	134	134	

(f)	Depreciation, depletion and amortisation expense	449	449
(g)	Other Expenses		
1	Other Expenses	2445	2445
	Total other expenses	2445	2445
	Total expenses	10183	10183
3	Total profit before exceptional items and tax	2802	2802
4	Exceptional items	0	0
5	Total profit before tax	2802	2802
6	Tax expense		
7	Current tax	868	868
8	Deferred tax	-140	-140
9	Total tax expenses	728	728
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	2074	2074
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	2074	2074
17	<u>Other comprehensive income net of taxes</u>	3	3

18	Total Comprehensive Income for the period	2077	2077	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	2122	2122	
	Total profit or loss, attributable to non-controlling interests	-48	-48	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	2125	2125	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	-48	-48	
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	2.63	2.63	
	Diluted earnings (loss) per share from continuing operations	2.63	2.63	
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	2.63	2.63	

	Diluted earnings (loss) per share from continuing and discontinued operations	2.63	2.63	
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		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
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	6890	6890
2	Defence Engineering	5901	5901
	Total Segment Revenue	12791	12791
	Less: Inter segment revenue		
	Revenue from operations	12791	12791
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Optics and Optronic Systems	2642	2642
2	Defence Engineering	1220	1220
	Total Profit before tax	3862	3862
	i. Finance cost	134	134

	ii. Other Unallocable Expenditure net off Unallocable income	926	926
	Profit before tax	2802	2802
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Optics and Optronic Systems	36948	36948
2	Defence Engineering	44468	44468
	Total Segment Asset	81416	81416
	Un-allocable Assets	19911	19911
	Net Segment Asset	101327	101327
4	Segment Liabilities		
	Segment Liabilities		
1	Optics and Optronic Systems	3112	3112
2	Defence Engineering	15120	15120
	Total Segment Liabilities	18232	18232
	Un-allocable Liabilities	8423	8423
	Net Segment Liabilities	26655	26655
	Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-04-2026	01-04-2026
Date of end of reporting period		30-06-2026	30-06-2026
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	4.00	4.00
	Total Amount of items that will not be reclassified to profit and loss	4.00	4.00
2	Income tax relating to items that will not be reclassified to profit or loss	1.00	1.00
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		
5	Total Other comprehensive income	3.00	3.00

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	M/s Chaturvedi & Shah LLP	Yes	30-06-2029

