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	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	
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
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		01-04-2026	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		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	11808	11808	
	Other income	276	276	
	Total income	**12084**	**12084**	
2	**Expenses**			
(a)	Cost of materials consumed	6211	6211	
(b)	Purchases of stock-in-trade	136	136	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1098	-1098	
(d)	Employee benefit expense	1283	1283	
(e)	Finance costs	65	65	

(f)	Depreciation, depletion and amortisation expense	409	409	
(g)	**Other Expenses**			
1	Other Expenses	2227	2227	
	Total other expenses	**2227**	**2227**	
	Total expenses	**9233**	**9233**	
3	**Total profit before exceptional items and tax**	**2851**	**2851**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**2851**	**2851**	
6	**Tax expense**			
7	Current tax	864	864	
8	Deferred tax	-154	-154	
9	**Total tax expenses**	**710**	**710**	
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**	**2141**	**2141**	
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**	**2141**	**2141**	
17	Other comprehensive income net of taxes	3	3	

18	**Total Comprehensive Income for the period**	**2144**	**2144**	
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	2.66	2.66	
	Diluted earnings (loss) per share from continuing operations	2.66	2.66	
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	2.66	2.66	

	Diluted earnings (loss) per share from continuing and discontinued operations	2.66	2.66	
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	Standalone	Standalone
1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1	Optics and Optronic Systems	6890	6890
2	Defence Engineering	4918	4918
	Total Segment Revenue	11808	11808
	Less: Inter segment revenue		
	Revenue from operations	11808	11808
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Optics and Optronic Systems	2642	2642
2	Defence Engineering	1125	1125
	Total Profit before tax	3767	3767
	i. Finance cost	65	65

	ii. Other Unallocable Expenditure net off Unallocable income	851	851
	Profit before tax	2851	2851
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Optics and Optronic Systems	36948	36948
2	Defence Engineering	33920	33920
	Total Segment Asset	70868	70868
	Un-allocable Assets	25635	25635
	Net Segment Asset	96503	96503
4	**Segment Liabilities**		
	Segment Liabilities		
1	Optics and Optronic Systems	3112	3112
2	Defence Engineering	13539	13539
	Total Segment Liabilities	16651	16651
	Un-allocable Liabilities	5276	5276
	Net Segment Liabilities	21927	21927
	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	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Remeasurement (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	0.00	0.00
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 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 & Shah LLP Chartered Accountants	Yes	30-06-2029