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	29-10-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-10-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second 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	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	29-10-2026 12:00
End date and time of board meeting	29-10-2026 13:00
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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	15112	27903
	Other income	222	416
	Total income	**15334**	**28319**
2	**Expenses**		
(a)	Cost of materials consumed	7075	13666
(b)	Purchases of stock-in-trade	583	1027
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	375	-1014
(d)	Employee benefit expense	1536	3045
(e)	Finance costs	86	220
(f)	Depreciation, depletion and amortisation expense	506	955
(g)	**Other Expenses**		
1	Other Expenses	1091	3536
	Total other expenses	**1091**	**3536**
	Total expenses	**11252**	**21435**

3	**Total profit before exceptional items and tax**	**4082**	**6884**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**4082**	**6884**	
6	**Tax expense**			
7	Current tax	668	1536	
8	Deferred tax	358	218	
9	**Total tax expenses**	**1026**	**1754**	
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**	**3056**	**5130**	
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**	**3056**	**5130**	
17	Other comprehensive income net of taxes	11	14	
18	**Total Comprehensive Income for the period**	**3067**	**5144**	
19	**Total profit or loss, attributable to**			
	Profit or loss, attributable to owners of parent	3030	5152	
	Total profit or loss, attributable to non-controlling interests	26	-22	
20	**Total Comprehensive income for the period attributable to**			
	Comprehensive income for the period attributable to owners of parent	-11	-14	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
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	3.76	6.39	
	Diluted earnings (loss) per share from continuing operations	3.76	6.39	
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	3.76	6.39	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.76	6.39	
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		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	21065
	Capital work-in-progress	843
	Investment property	55
	Goodwill	0
	Other intangible assets	659
	Intangible assets under development	904
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	3306
	Trade receivables, non-current	45
	Loans, non-current	13
	Other non-current financial assets	
1	Other non-current financial assets	1372
2		
3		
4		

5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**1372**
	Total non-current financial assets	**4736**
	Deferred tax assets (net)	10
	Other non-current assets	
1	Non Current Tax Assets	2
2	Other non-current assets	684
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**686**
	Total non-current assets	**28958**
2	**Current assets**	
	Inventories	19379
	Current financial asset	
	Current investments	0
	Trade receivables, current	37206
	Cash and cash equivalents	2691
	Bank balance other than cash and cash equivalents	16500
	Loans, current	14
	Other current financial assets	
1	Other current financial assets	1074
2		
3		

4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**1074**
	Total current financial assets	**57485**
	Current tax assets (net)	4
	Other current assets	
1	Other current assets	3207
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**3207**
	Total current assets	**80075**
3	Non-current assets classified as held for sale	30
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	**109063**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	4029
	Other equity	73021
	Total equity attributable to owners of parent	**77050**
	Non controlling interest	-43
	Total equity	**77007**

2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	55
	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	Lease Liabilities	184
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	**184**
	Total non-current financial liabilities	**239**
	Provisions, non-current	683
	Deferred tax liabilities (net)	2066
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1	Other non-current liabilities	51
2		
3		
4		
5		

	Details of other non-current liabilities	
	Total of other non-current liabilities	**51**
	Total non-current liabilities	**3039**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	2708
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	4206
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2912
	Total Trade payable	**7118**
	Other current financial liabilities	
1	Lease Liabilities	114
2	Other current financial liabilities	1898
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**2012**
	Total current financial liabilities	**11838**
	Other current liabilities	
1	Other current liabilities	16279
2		
3		
4		
5		
	Details of other current liabilities	

	Total of other current liabilities	**16279**
	Provisions, current	25
	Current tax liabilities (Net)	875
	Deferred government grants, Current	0
	Total current liabilities	**29017**
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	**32056**
	Total equity and liabilities	**109063**
	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	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	7465	14355
2	Defence Engineering	7647	13548
	Total Segment Revenue	15112	27903
	Less: Inter segment revenue		
	Revenue from operations	15112	27903
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Optics and Optronic Systems	4501	7143
2	Defence Engineering	688	1908
	Total Profit before tax	5189	9051
	i. Finance cost	86	220
	ii. Other Unallocable Expenditure net off Unallocable income	1021	1947
	Profit before tax	4082	6884
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Optics and Optronic Systems	32825	32825

2	Defence Engineering	46361	46361
	Total Segment Asset	79186	79186
	Un-allocable Assets	29877	29877
	Net Segment Asset	109063	109063
4	**Segment Liabilities**		
	Segment Liabilities		
1	Optics and Optronic Systems	6317	6317
2	Defence Engineering	18164	18164
	Total Segment Liabilities	24481	24481
	Un-allocable Liabilities	7575	7575
	Net Segment Liabilities	32056	32056
	Disclosure of notes on segments		

Other Comprehensive Income			
	Date of start of reporting period	01-07-2026	01-04-2026
	Date of end of reporting period	30-09-2026	30-09-2026
	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	8.00
	Total Amount of items that will not be reclassified to profit and loss	4.00	8.00
2	Income tax relating to items that will not be reclassified to profit or loss	1.00	2.00
3	Amount of items that will be reclassified to profit and loss		
1	Foreign Currency Translation Reserve	8.00	8.00
	Total Amount of items that will be reclassified to profit and loss	8.00	8.00
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	11.00	14.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2026
	Date of end of reporting period	30-09-2026
	Whether results are audited or unaudited	Unaudited
	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	6884
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	220
	Adjustments for decrease (increase) in inventories	-3416
	Adjustments for decrease (increase) in trade receivables, current	-249
	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	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	6794
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0

	Adjustments for depreciation and amortisation expense	955
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-524
	Adjustments for provisions, current	0
	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	-12
	Adjustments for dividend income	0
	Adjustments for interest income	354
	Adjustments for share-based payments	155
	Adjustments for fair value losses (gains)	0
	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	33
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	**3602**
	Net cash flows from (used in) operations	**10486**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1842
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**8644**
3	**Cash flows from used in investing activities**	
	Cash flows from losing control of subsidiaries or other businesses	0

	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	0
	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	0
	Purchase of property, plant and equipment	1331
	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	67
	Cash receipts from repayment of advances and loans made to other parties	380
	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	422
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-5087
	Net cash flows from (used in) investing activities	**-5683**
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	3
	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	116
	Repayments of borrowings	13
	Payments of lease liabilities	47
	Dividends paid	805
	Interest paid	226
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1832
	Net cash flows from (used in) financing activities	**-2804**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**157**
5	**Effect of exchange rate changes on cash and cash equivalents**	
	Effect of exchange rate changes on cash and cash equivalents	-1
	Net increase (decrease) in cash and cash equivalents	**156**

	Cash and cash equivalents cash flow statement at beginning of period	2535
	Cash and cash equivalents cash flow statement at end of period	**2691**

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