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	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	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
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	

(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?		Yes
Latest Date on which RPT policy is updated		26-06-2026
Indicate Company website link for updated RPT policy of the Company		https://parasdefence.com/uploads/policies/1784882709policy-on-materiality-of-related-party-transactions-and-dealing-with-related-party-transactions.pdf
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	01-07-2026	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	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	14732	26540	
	Other income	314	590	
	Total income	**15046**	**27130**	
2	**Expenses**			
(a)	Cost of materials consumed	5761	11972	
(b)	Purchases of stock-in-trade	2328	2464	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	339	-759	
(d)	Employee benefit expense	1320	2603	
(e)	Finance costs	40	105	
(f)	Depreciation, depletion and amortisation expense	457	866	
(g)	**Other Expenses**			
1	Other Expenses	731	2958	
	Total other expenses	**731**	**2958**	
	Total expenses	**10976**	**20209**	
3	**Total profit before exceptional items and tax**	**4070**	**6921**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**4070**	**6921**	
6	**Tax expense**			
7	Current tax	667	1531	
8	Deferred tax	360	206	
9	**Total tax expenses**	**1027**	**1737**	
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**	**3043**	**5184**	
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**	**3043**	**5184**	
17	Other comprehensive income net of taxes	3	6	
18	**Total Comprehensive Income for the period**	**3046**	**5190**	
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	3.78	6.43	
	Diluted earnings (loss) per share from continuing operations	3.78	6.43	
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	3.78	6.43	
	Diluted earnings (loss) per share from continuing and discontinued operations	3.78	6.43	
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	Standalone
	Assets	
1	**Non-current assets**	
	Property, plant and equipment	19152
	Capital work-in-progress	838
	Investment property	1471
	Goodwill	0
	Other intangible assets	285
	Intangible assets under development	7
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	6572
	Trade receivables, non-current	0
	Loans, non-current	1044
	Other non-current financial assets	
1	Other Financial Assets - non Current	1338
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	**1338**
	Total non-current financial assets	**8954**
	Deferred tax assets (net)	
	Other non-current assets	
1	Other non-current assets	573
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	**573**

	Total non-current assets	**31280**
2	**Current assets**	
	Inventories	17316
	Current financial asset	
	Current investments	0
	Trade receivables, current	36008
	Cash and cash equivalents	2100
	Bank balance other than cash and cash equivalents	15789
	Loans, current	529
	Other current financial assets	
1	Other current financial assets - Non current	1146
2		
3		
4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	**1146**
	Total current financial assets	**55572**
	Current tax assets (net)	
	Other current assets	
1	Other current assets	2554
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	**2554**
	Total current assets	**75442**
3	Non-current assets classified as held for sale	52
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	**106774**
	Equity and liabilities	
1	**Equity**	
	Equity attributable to owners of parent	
	Equity share capital	4029
	Other equity	72860
	Total equity attributable to owners of parent	**76889**
	Non controlling interest	
	Total equity	**76889**

2	**Liabilities**	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	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	**184**
	Provisions, non-current	656
	Deferred tax liabilities (net)	2066
	Deferred government grants, Non-current	0
	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	**2906**
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	3528
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	4994
	Total Trade payable	**8522**
	Other current financial liabilities	
1	Lease Liabilities	114
2	Other current financial liabilities	1721

3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	**1835**
	Total current financial liabilities	**10357**
	Other current liabilities	
1	Other current liabilities	15850
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	**15850**
	Provisions, current	25
	Current tax liabilities (Net)	747
	Deferred government grants, Current	0
	Total current liabilities	**26979**
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	**29885**
	Total equity and liabilities	**106774**
	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	Standalone	Standalone
1	**Segment Revenue (Income)**		
	(net sale/income from each segment should be disclosed)		
1	Optics and Optronic Systems	7465	14355
2	Defence Engineering	7267	12185
	Total Segment Revenue	14732	26540
	Less: Inter segment revenue		
	Revenue from operations	14732	26540
2	**Segment Result**		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Optics and Optronic Systems	4501	7143
2	Defence Engineering	542	1667
	Total Profit before tax	5043	8810
	i. Finance cost	40	105
	ii. Other Unallocable Expenditure net off Unallocable income	933	1784
	Profit before tax	4070	6921
3	**(Segment Asset - Segment Liabilities)**		
	Segment Asset		
1	Optics and Optronic Systems	32825	32825
2	Defence Engineering	38136	38136
	Total Segment Asset	70961	70961
	Un-allocable Assets	35813	35813
	Net Segment Asset	106774	106774
4	**Segment Liabilities**		
	Segment Liabilities		
1	Optics and Optronic Systems	6317	6317
2	Defence Engineering	18850	18850
	Total Segment Liabilities	25167	25167
	Un-allocable Liabilities	4718	4718
	Net Segment Liabilities	29885	29885
	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	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	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		
	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	6.00

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	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	6921
2	**Adjustments for reconcile profit (loss)**	
	Adjustments for finance costs	105
	Adjustments for decrease (increase) in inventories	-2330
	Adjustments for decrease (increase) in trade receivables, current	-2552
	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	9177
	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	866
	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	-3
	Adjustments for dividend income	0
	Adjustments for interest income	412
	Adjustments for share-based payments	130
	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)	**4490**
	Net cash flows from (used in) operations	**11411**
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1875
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	**9536**
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	8
	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	845
	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	2309
	Cash receipts from repayment of advances and loans made to other parties	1840
	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	429
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-5088
	Net cash flows from (used in) investing activities	**-5981**
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	0
	Payments of lease liabilities	47
	Dividends paid	805
	Interest paid	98
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-2063
	Net cash flows from (used in) financing activities	**-3013**
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	**542**
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	**541**
	Cash and cash equivalents cash flow statement at beginning of period	1559
	Cash and cash equivalents cash flow statement at end of period	**2100**

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e.,

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Ad loan In inc
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Natu indeb (loan issua debt/ other
1	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Rent	4.2	None			0.6	0	0	
2	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Rent	120	None			54.06	0	31.9	
3	Paras Defence and Space Technologies Limited	AAFCP1825J	Quantico Technologies Private Limited	AAACQ9654K	Wholly Owned Subsidiary	Any other transaction	Rent	5	None			0.6	0	0.35	

4	Paras Defence and Space Technologies Limited	AAFCP1825J	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Rent	131.4	None			46.8	0	54.04	
5	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Heven Advanced Drones Private Limited	AAQCP2864C	Subsidiary	Any other transaction	Rent	13	None			0.6	0	0.71	
6	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Avionics Private Limited	AAQCP7399J	Subsidiary	Any other transaction	Rent	13	None			0.6	0	0.71	
7	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Semiconductors Private Limited	AAQCP7767E	Subsidiary	Any other transaction	Rent	13	None			0.6	0	0.71	

8	Paras Defence and Space Technologies Limited	AAFCP1825J	Controp-Paras Technologies Private Limited	AALCC2137L	Associate	Any other transaction	Rent	25	None			0.6	0	0.71	
9	Paras Defence and Space Technologies Limited	AAFCP1825J	DefSpace Technologies Private Limited	AAHCD9756C	Enterprise in which KMP is Director	Any other transaction	Rent	6	None			1.5	0	1.77	
10	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Security Deposit received for rent	120	None			-23.88	-3.45	-27.33	
11	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Loan / ICD	168	None			-25	632.95	607.95	
12	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Loan / ICD	1043	None			621	0	621	

13	Paras Defence and Space Technologies Limited	AAFCP1825J	Quantico Technologies Private Limited	AAACQ9654K	Wholly Owned Subsidiary	Any other transaction	Loan / ICD	1000	None			3	20	23	
14	Paras Defence and Space Technologies Limited	AAFCP1825J	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Loan / ICD	1680	None			160.5	108.5	269	
15	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Heven Advanced Drones Private Limited	AAQCP2864C	Subsidiary	Any other transaction	Loan / ICD	1120	None			3	3	6	
16	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Semiconductors Private Limited	AAQCP7767E	Subsidiary	Any other transaction	Loan / ICD	2464	None			20	0	20	

17	Paras Defence and Space Technologies Limited	AAFCP1825J	Himanshi Thermal Solutions Private Limited	AAGCH1991N	Associate	Any other transaction	Loan / ICD	1120	None			10	0	10	
18	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary	Any other transaction	Interest on Loan/ICD	168	None			37.73	40.84	71.65	
19	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Interest on Loan/ICD	1043	None			21.01	0	2.83	
20	Paras Defence and Space Technologies Limited	AAFCP1825J	Quantico Technologies Private Limited	AAACQ9654K	Wholly Owned Subsidiary	Any other transaction	Interest on Loan/ICD	1000	None			1.26	1.19	2.45	
21	Paras Defence and Space	AAFCP1825J	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Interest on Loan/ICD	1680	None			10.8	2.03	8.12	

	Technologies Limited														
22	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Heven Advanced Drones Private Limited	AAQCP2864C	Subsidiary	Any other transaction	Interest on Loan/ICD	1120	None			0.26	0.01	0.27	
23	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Semiconductors Private Limited	AAQCP7767E	Subsidiary	Any other transaction	Interest on Loan/ICD	2464	None			0.41	0	0.41	
24	Paras Defence and Space Technologies Limited	AAFCP1825J	Himanshi Thermal Solutions Private Limited	AAGCH1991N	Associate	Any other transaction	Interest on Loan/ICD	1120	None			0.26	0	0.26	
25	Paras Defence and Space Technologies Limited	AAFCP1825J	Controp-Paras Technologies Private Limited	AALCC2137L	Associate	Any other transaction	Interest on Loan/ICD	1120	None			0.48	0	0	

26	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Avionics Private Limited	AAQCP7399J	Subsidiary	Investment			None			0.6	0	0.6	
27	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Semiconductors Private Limited	AAQCP7767E	Subsidiary	Investment			None			7	0	7	
28	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Corporate Guarantee	526	None			16.21	0	9.56	
29	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Sale of goods or services		2639	None			181.62	0	196.06	
30	Paras Defence and Space Technologies Limited	AAFCP1825J	Opel Technologies Pte. Limited	ZZZZZ9999Z	Wholly Owned Subsidiary	Sale of goods or services		15000	None			473.54	443.78	497.66	
31	Paras Defence and Space Technologies Limited	AAFCP1825J	Controp-Paras Technologies Private Limited	AALCC2137L	Associate	Sale of goods or services		40300	None			3012.51	1235.94	2803.61	
32	Paras Defence and Space Technologies Limited	AAFCP1825J	DefSpace Technologies Private Limited	AAHCD9756C	Enterprise in which KMP is Director	Sale of goods or services		100	None			3.5	0	4.13	
33	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Purchase of goods or services		2639	None			2057.13	0	-2425.4	

34	Paras Defence and Space Technologies Limited	AAFCP1825J	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Purchase of goods or services		1000	None			83.4	0	0	
35	Paras Defence and Space Technologies Limited	AAFCP1825J	Opel Technologies Pte. Limited	ZZZZZ9999Z	Wholly Owned Subsidiary	Purchase of goods or services		15000	None			1.87	0	0	
36	Paras Defence and Space Technologies Limited	AAFCP1825J	DefSpace Technologies Private Limited	AAHCD9756C	Enterprise in which KMP is Director	Advance		4500	None			-747.15	302.25	-444.91	
37	Paras Defence and Space Technologies Limited	AAFCP1825J	Controp-Paras Technologies Private Limited	AALCC2137L	Associate	Advance		40300	None			-1355.57	-3349.47	-4705.04	
38	Paras Defence and Space Technologies Limited	AAFCP1825J	Munjal Sharad Shah	ALJPS7360P	Managing Director	Remuneration		108	None			42	4.79	-30.1	
39	Paras Defence and Space Technologies Limited	AAFCP1825J	Anish Hemant Mehta	AACPM7456Q	Relative of Managing Director	Any other transaction	Salary	72	None			12	-1.83	-1.76	
40	Paras Defence and Space Technologies Limited	AAFCP1825J	Ami Munjal Shah	AWPPS9457E	Spouse of Managing Director	Any other transaction	Salary	60	None			30	-1.66	-9.51	

41	Paras Defence and Space Technologies Limited	AAFCP1825J	Kaajal Harsh Bhansali	AKUPB3272H	Spouse of CFO	Any other transaction	Salary	48	None			6	-1	-1	
42	Paras Defence and Space Technologies Limited	AAFCP1825J	Sharad Virji Shah	ALBPS0548P	Chairman & Non-Executive Director	Any other transaction	Director Sitting fees	12	None			5.1	-0.68	-0.77	
43	Paras Defence and Space Technologies Limited	AAFCP1825J	Anushka Munjal Shah	IFVPS0980H	Daughter of Manging Director	Any other transaction	Salary	24	None			6	-1	-1	
44	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Provision for Share-based Payment Expense (ESOP) – Subsidiary Employees	100	None			24.76	0	24.76	
45	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary	Any other transaction	Prepaid Group Health Insurance Premium Paid on behalf of Subsidiary Employees	12	None			5.44	0	0	
46	Paras Defence and Space Technologies Limited	AAFCP1825J	Mechtech Thermal Private Limited	AARCM6694E	Subsidiary	Any other transaction	Prepaid Group Health Insurance Premium Paid on behalf of Subsidiary Employees	5	None			1.99	0	1.99	
47	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Heven Advanced Drones Private Limited	AAQCP2864C	Subsidiary	Any other transaction	Security Deposit received for rent	13	None			-0.3	0	-0.3	
48	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Avionics Private Limited	AAQCP7399J	Subsidiary	Any other transaction	Security Deposit received for rent	13	None			-0.3	0	-0.3	

49	Paras Defence and Space Technologies Limited	AAFCP1825J	Paras Semiconductors Private Limited	AAQCP7767E	Subsidiary	Any other transaction	Security Deposit received for rent	13	None			-0.3	0	-0.3	
50	Paras Defence and Space Technologies Limited	AAFCP1825J	Opel Technologies Pte. Limited	ZZZZZ9999Z	Wholly Owned Subsidiary	Any other transaction	LD charges		None			14.56	0	0	
51	Paras Aerospace Private Limited	AAKCP3685M	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Subsidiary of Paras Defence and Space Technologies Limited	Sale of goods or services		100	None			0.26	0	0.01	
52	Paras Anti-Drone Technologies Private Limited	AAKCP3967C	Paras Aerospace Private Limited	AAKCP3685M	Subsidiary of Paras Defence and Space Technologies Limited	Purchase of goods or services		100	None			0.26	0	-0.01	
Total value of transaction during the reporting period												4828.92			

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 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	30-06-2029