August 07, 2026

BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Fort, Mumbai – 400 001
Scrip Code: 543367

National Stock Exchange of India Limited
Exchange Plaza, Plot C/1, G Block,
Bandra – Kurla Complex,
Bandra – (East), Mumbai – 400 051
Trading Symbol: PARAS

Dear Sir/Madam,

Subject: Outcome of Board Meeting of the Company held on Friday, August 07, 2026

In continuation to our intimation dated August 03, 2026, and pursuant to Regulations 30, 33 and 42 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we would like to inform that the Board of Directors of the Company in their meeting held today i.e. August 07, 2026 have *inter alia* considered and approved the following matters:

A. Financial Results

1. Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended June 30, 2026.
2. Limited Review Report issued by the Statutory Auditors of the Company w.r.t. Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended June 30, 2026. The Auditors have issued the said Report with unmodified opinion.

B. Annual General Meeting to be held on Friday, September 11, 2026

3. Notice to convene the 17th Annual General Meeting (AGM) to be held on Friday, September 11, 2026 at 12:30 p.m. (IST) through video conferencing or other audio-visual means.
4. Board of Directors' Report along with annexures for the Financial Year ended March 31, 2026.
5. Appointment of Mr. Dinesh Kumar Deora or any other eligible representative of M/s. DM & Associates Company Secretaries LLP, as Scrutinizer for the 17th AGM.
6. Re-appointment of Mrs. Shilpa Amit Mahajan (DIN: 01087912), who is retiring by rotation & being eligible, offers herself for re-appointment.
7. Approval of Material Related Party Transaction(s) between the Company and Controp-Paras Technologies Private Limited ("Associate Company").

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

Registered & Corporate Office :
D-112, TTC Indl. Area, Nerul, Navi Mumbai - 400 706, India | Tel.: +91-22-6919 9999 | Fax : +91-22-6919 9990
CIN : L29253MH2009PLC193352 | E-mail : business@parasdefence.com | Web : www.parasdefence.com

8. Approval of Material Related Party Transaction(s) between the Company and Paras Anti-Drone Technologies Private Limited ("Subsidiary Company").

C. **Record date for the purpose of Dividend**

9. This is with reference to our intimation dated May 13, 2026, wherein it was *inter alia* informed that the Board of Directors at their meeting held on May 13, 2026, had recommended the payment of Final Dividend of Rs. 1/- per equity share of Rs. 5/- each for the Financial Year ended March 31, 2026.

10. It was also *inter alia* mentioned that the Record date for the purpose of the Final Dividend and the date from which Dividend, if approved by the shareholders, will be paid, shall be communicated in due course.

11. Accordingly, pursuant to Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has fixed **Friday, August 28, 2026,** as the "Record Date" for the purpose of determining the eligibility of the members to receive the proposed Dividend of Rs. 1/- per equity share (i.e., 20%), subject to the approval of the shareholders at the ensuing 17th AGM. Once approved, the Dividend will be paid within 30 days from the date of the AGM.

D. **Sale of Stake**

12. The proposal for divestment of Company's entire equity stake/ investment of 47.50% held in its Associate Company, Krasny Paras Defence Technologies Private Limited ("Krasny Paras") which comprises of 5,22,500 equity shares of face value of Rs. 10/- each. Post the transaction, Krasny will cease to be an Associate of the Company.

Please note that the said meeting commenced at 1:00 p.m. and concluded at 2:40 p.m.

Kindly take the same on your record.

You are requested to disseminate the above information on your respective websites.

Thanking you,

For Paras Defence and Space Technologies Limited

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

Minal Bhate
Company Secretary and Compliance Officer
Membership No.: A20188

Encl.: As above

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
Paras Defence and Space Technologies Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Paras Defence and Space Technologies Limited** ("the Company") for the quarter ended June 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulation"), as amended.

2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" ("Ind AS 34") as prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

CHATURVEDI & SHAH LLP
MUMBAI
CHARTERED ACCOUNTANTS

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Standalone Financial Results, prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **CHATURVEDI & SHAH LLP**
Chartered Accountants
Firm Reg. No. 101720W / W100355

R. Shah

CHATURVEDI & SHAH LLP
MUMBAI
CHARTERED ACCOUNTANTS

Rupesh Shah
Partner
Membership No. 117964
UDIN No: 26117964MKBMMZ4458

Place: Nagpur
Date: August 7, 2026

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

Registered & Corporate Office :
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CIN : L29253MH2009PLC193352 | E-mail : business@parasdefence.com | Web : www.parasdefence.com

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

Statement of Unaudited Standalone Financial Results for the Quarter ended June 30, 2026

Statement of Standalone Profit and Loss

(Rs. in Lakhs, except per equity share data)

	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited (Refer Note 4)	Unaudited	Audited
1.	**Income**				
	a) Revenue from Operations	11,808	12,558	8,741	41,654
	b) Other Income	276	969	272	1,814
	Total Income	**12,084**	**13,527**	**9,013**	**43,468**
2.	**Expenses**				
	a) Cost of Materials Consumed	6,211	5,403	3,482	18,564
	b) Purchase of Stock-in-Trade	136	287	85	1,174
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock- in-Trade	(1,098)	569	463	487
	d) Employee Benefits Expense	1,283	1,083	1,019	4,348
	e) Finance Costs	65	118	35	245
	f) Depreciation and Amortisation Expense	409	389	361	1,528
	g) Other Expenses	2,227	2,189	1,507	6,058
	Total Expenses	**9,233**	**10,038**	**6,952**	**32,404**
3.	**Profit Before Exceptional Items and Tax (1-2)**	**2,851**	**3,489**	**2,061**	**11,064**
4.	Exceptional Items	-	-	-	-
5.	**Profit Before Tax (3-4)**	**2,851**	**3,489**	**2,061**	**11,064**
6.	**Tax Expenses**				
	Current tax	876	1,038	602	2,889
	Deferred Tax	(154)	(145)	(84)	(101)
	Income Tax for Earlier Years	(12)	-	-	(42)
7.	**Profit for the period / year (5-6)**	**2,141**	**2,596**	**1,543**	**8,318**
8.	**Other Comprehensive Income (OCI)**				
	(a) Items that will not be reclassified to profit or loss				
	(i) Remeasurement (Gain)/ Losses on Defined Benefit Plans	(4)	8	13	(15)
	(ii) Tax Effect on above	1	(2)	(3)	4
	(b) Items that will be reclassified to profit or loss	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	(3)	6	10	(11)
9.	**Total Comprehensive Income for the period / year (7-8)**	**2,144**	**2,590**	**1,533**	**8,329**
10.	**Paid-up Equity Share Capital** (Face Value per share : Rs. 5/- each)	4,029	4,029	4,029	4,029
11.	**Other Equity excluding Revaluation Reserve as per Balance Sheet**				**64,147**
12.	**Earnings Per Share (of Rs. 5/- each)**				
	a) Basic (Not Annualised) *	2.66*	3.22*	1.91*	10.32
	b) Diluted (Not Annualised) *	2.66*	3.22*	1.91*	10.32

Notes :

1 The aforesaid unudited Standalone Financial Results for the quarter ended June 30, 2026 ("Financial Results") of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 07, 2026. The Statutory Auditor has carried out a Limited Review of the above results.

2 During the earlier year, the Board of Directors and Shareholders of the Company have approved the "Paras Defence and Space Technologies Limited - Employee Stock Option Plan 2024" ("Paras Defence ESOP 2024") for the employees of the Company, its subsidiary companies and/or associate companies, group companies (present and future) comprising of equity shares of the Company, not exceeding 15,90,000 equity shares, in one or more tranches. As on June 30, 2026, the Company has granted 3,13,300 options in 3 different tranches to the eligible employees. Employee benefits expense for the quarter ended June 30, 2026, includes share-based payment of Rs. 59 Lakhs (net of Expenses charged to subsidiary company) charged to statement of Profit & Loss.

3 During the quarter ended June 30, 2026, the Company invested in newly incorporated 'Paras Semiconductors Private Limited' and 'Paras Avionics Private Limited' and both became the subsidiaries of the Company.

4 The figures for the corresponding previous period have been rearranged/regrouped wherever necessary, to make them compareble. The figures for the quarter ended March 31, 2026 represent the difference between the audited figures in respect of the full financial year and the unaudited published figures of Nine months ended December 31, 2025.

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

For Paras Defence and Space Technologies Limited

Shilpa Mahajan
Whole Time Director
DIN : 01087912
Date - August 07, 2026
Place - Navi Mumbai

Unudited Standalone Segment Information for the Quarter ended June 30, 2026

Segment wise Revenue, Results, Assets & Liabilities

(Rs. in Lakhs)

PARTICULARS	Quarter Ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited (Refer Note 4)	Unaudited	Audited
1. Segment Revenue				
a. Optics and Optronic Systems	6,890	5,976	4,250	19,910
b. Defence Engineering	4,918	6,582	4,491	21,744
Revenue from Operations	**11,808**	**12,558**	**8,741**	**41,654**
2. Segment Results				
a. Optics and Optronic Systems	2,642	1,435	2,212	8,813
b. Defence Engineering	1,125	2,214	562	4,927
Total	**3,767**	**3,649**	**2,774**	**13,740**
i) Finance Cost	(65)	(118)	(35)	(245)
ii) Other Unallocable Expenditure	(1,127)	(1,011)	(950)	(4,245)
iii) Unallocable Income	276	969	272	1,814
Profit Before Exceptional Items and Tax	**2,851**	**3,489**	**2,061**	**11,064**
Less : Exceptional Items	-	-	-	-
Profit Before Tax	**2,851**	**3,489**	**2,061**	**11,064**
3. Segment Assets				
a. Optics and Optronic Systems	36,948	33,911	34,527	33,911
b. Defence Engineering	33,920	31,172	25,193	31,172
c. Unallocable	25,635	26,829	23,305	26,829
Total Segment Assets	**96,503**	**91,912**	**83,025**	**91,912**
4. Segment Liabilities				
a. Optics and Optronic Systems	3,112	2,548	1,184	2,548
b. Defence Engineering	13,539	12,641	11,372	12,641
c. Unallocable	5,276	4,363	4,570	4,363
Total Segment Liabilities	**21,927**	**19,552**	**17,126**	**19,552**

A Notes to Standalone Segment Information for the Quarter ended June 30, 2026

As per Indian Accounting Standard 108 'Operating Segments', the chief operating decision maker of the Company has identified following reportable segments of its business:

a Optics & Optronic Systems:

- Optical Components and Sub-Systems like Space Optics/Gratings/Mirrors, Infra-Red Lenses for Night Vision Devices, Opto-mechanical Assemblies and Precision Diamond Turned components etc.
- Opto-Electronic Systems comprising of Submarine Periscope, hyperspectral camera etc.
- EO/IR Systems.

b Defence Engineering:

- Defence Electronics comprising of Defence Automation & Control systems, Rugged Command & Control Consoles, Avionic suite etc.
- Heavy Engineering comprising of Flow Formed Rockets/ Missile Motor Tubes, Electromechanical assemblies, Remote Controlled Border Defence System and Turnkey projects.
- Electromagnetic Pulse Protection Solutions.

c Unallocable

Consists of other income, expenses, assets and liabilities which cannot be directly identified to any of the above segments.

CHATURVEDI & SHAH LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

The Board of Directors of
Paras Defence and Space Technologies Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Paras Defence and Space Technologies Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together refer to as "the Group"), and its share of the net profit/(loss) after tax and total comprehensive income of its associates for the quarter ended June 30, 2026 ("the statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Listing Regulation"), as amended.

2. This statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.

3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular no. CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable

CHATURVEDI & SHAH LLP
MUMBAI
CHARTERED ACCOUNTANTS

4. The statement includes the results of the following entities:

List of subsidiaries:

1. Paras Aerospace Private Limited
2. Paras Anti Drone Technologies Private Limited
3. OPEL Technologies PTE Ltd (incorporated and place of business at Singapore)
4. Mechtech Thermal Private Limited
5. Quantico Technologies Private Limited
6. Paras Heven Advanced Drones Private Limited
7. Paras Semiconductors Private Limited
8. Paras Avionics Private Limited

List of Associates:

1. Krasny Paras Defence Technologies Private Limited
2. Controp Paras Technologies Private Limited
3. Himanshi Thermal Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters:

6. We did not review the interim financial information of 1 subsidiary, included in the unaudited consolidated financial results, whose interim financial information reflect total revenue of Rs. 483 Lakhs, total net profit /(loss) after tax Rs. 44 Lakhs and total comprehensive Income of Rs. 44 Lakhs, as considered in the unaudited consolidated financial results. This interim financial information has been reviewed by other auditor, whose report have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount and disclosures included in respect of the subsidiary is based solely on the report of the other auditor and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the statement is not modified in respect of the above matter with respect to our reliance on the work done and the report of other auditor.

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

7. The Statement includes unaudited/unreviewed financial information of 3 associates which reflects Group's share of net loss after tax of Rs. (0) Lakhs and total comprehensive income of Rs. (0) Lakhs for the quarter ended June 30, 2026. These financial information as certified by the Management has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the financial information of these associates are based solely on such financial information. According to the information and explanations given to us by the Management, this financial information is not material to the Group.

Our conclusion on the statement is not modified in respect of the above matter.

For CHATURVEDI & SHAH LLP
Chartered Accountants
Registration No. 101720W/W100355

R. Shah

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

Rupesh Shah
Partner
Membership No. 117964
UDIN No.: 26117964ODKRNK3663

Place: Nagpur
Date: August 07, 2026

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

Registered & Corporate Office :
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CIN : L29253MH2009PLC193352 | E-mail : business@parasdefence.com | Web : www.parasdefence.com

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

Statement of Unaudited Consolidated Financial Results for the Quarter ended June 30, 2026

Statement of Consolidated Profit and Loss

(Rs. in Lakhs, except per equity share data)

	PARTICULARS	Quarter Ended			Year Ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited	Audited (Refer Note 5)	Unaudited	Audited
1	**Income**				
	a) Revenue from Operations	12,791	17,131	9,319	47,657
	b) Other Income	194	905	238	1,598
	Total Income	**12,985**	**18,036**	**9,557**	**49,255**
2	**Expenses**				
	a) Cost of Materials Consumed	6,591	7,911	3,545	21,250
	b) Purchase of Stock-in-Trade	444	753	354	2,527
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock- in-Trade	(1,389)	360	455	83
	d) Employee Benefits Expense	1,509	1,263	1,154	4,864
	e) Finance Costs	134	173	83	466
	f) Depreciation and Amortisation Expense	449	439	398	1,695
	g) Other Expenses	2,445	2,584	1,616	6,887
	Total Expenses	**10,183**	**13,483**	**7,605**	**37,772**
3	**Profit Before Share of Profit/(Loss) of Associates, Exceptional Items and tax (1-2)**	**2,802**	**4,553**	**1,952**	**11,483**
4	Share of (Loss) / Profit of Associates	0	-	(7)	(7)
5	**Profit Before exceptional Items and Tax (3+4)**	**2,802**	**4,553**	**1,945**	**11,476**
6	Exceptional Items (Refer Note No.4)	-	291	-	291
7	**Profit Before Tax (5+6)**	**2,802**	**4,844**	**1,945**	**11,767**
8	**Tax Expenses**				
	Current tax	880	1,124	602	2,987
	Deferred Tax	(140)	(168)	(84)	(124)
	Income Tax for Earlier Years	(12)	-	-	(42)
9	**Profit for the period / year (7-8)**	**2,074**	**3,888**	**1,427**	**8,946**
10	**Other Comprehensive Income (OCI)**				
	(a) Items that will not be reclassified to profit or loss				
	(i) Re-measurement (Gain) / Losses on Defined benefit Plans	(4)	7	13	(16)
	(ii) Tax Effect on above	1	(2)	(3)	4
	(b) Items that will be reclassified to profit or loss				
	(i) Foreign Currency Translation Reserve	-	(22)	0	(44)
	(ii) Tax Effect on above	-	-	-	-
	Total Other Comprehensive Income (Net of Tax)	**(3)**	**(17)**	**10**	**(56)**
11	**Total Comprehensive Income for the period / year (9-10)**	**2,077**	**3,905**	**1,417**	**9,002**
12	**Net Profit attributable to**				
(a)	Owners of the Company	2,122	3,438	1,487	8,810
(b)	Non-Controlling Interest	(48)	450	(60)	136
13	**Other Comprehensive (Income) / Loss attributable to**				
(a)	Owners of the Company	(3)	(17)	10	(56)
(b)	Non-Controlling Interest	-	-	-	-
14	**Total Comprehensive Income attributable to**				
(a)	Owners of the Company	2,125	3,455	1,477	8,866
(b)	Non-Controlling Interest	(48)	450	(60)	136
15	**Paid-up Equity Share Capital** (Face Value per share : Rs. 5/- each)	4,029	4,029	4,029	4,029
16	**Other Equity excluding Revaluation Reserve as per Balance sheet**				**64,332**
17	**Earnings Per Share (of Rs. 5/- each)**				
	a) Basic (Not Annualised) *	2.63*	4.27*	1.85*	10.93
	b) Diluted (Not Annualised) *	2.63*	4.27*	1.85*	10.93

CHATURVEDI & SHAH LLP CHARTERED ACCOUNTANTS MUMBAI

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

Notes :

1 The aforesaid unaudited Consolidated Financial Results for the quarter June 30, 2026 ("Financial Results") of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on August 07, 2026. The Statutory Auditor has carried out a Limited Review of the above results.

2 During the earlier year, the Board of Directors and Shareholders of the Company have approved the "Paras Defence and Space Technologies Limited - Employee Stock Option Plan 2024" ("Paras Defence ESOP 2024") for the employees of the Company, its subsidiary companies and/or associate companies, group companies (present and future) comprising of equity shares of the Company, not exceeding 15,90,000 equity shares, in one or more tranches. As on June 30, 2026, the Company has granted 3,13,300 options in 3 different tranches to the eligible employees. Employee benefits expense for the quarter ended June 30, 2026, includes share-based payment of Rs. 77 Lakhs charged to statement of Profit & Loss.

3 During the quarter ended June 30, 2026, the Company invested in newly incorporated 'Paras Semiconductors Private Limited' and 'Paras Avionics Private Limited' and both became the subsidiaries of the Company.

4 The exceptional items for the quarter and year ended March 31, 2026, is due to divestment of 58.02% stake in subsidiary Ayatti Innovative Private Limited.

5 The figures for the corresponding previous period have been rearranged/regrouped wherever necessary, to make them compareble. The figures for the quarter ended March 31, 2026 represent the difference between the audited figures in respect of the full financial year and the unaudited published figures of Nine months ended December 31, 2025.

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED

For Paras Defence and Space Technologies Limited

Shilpa Mahajan
Managing Director
DIN : 01087912
Date - August 07, 2026
Place - Navi Mumbai

Unudited Consolidated Segment Information for the Quarter ended June 30,2026

Segment wise Revenue, Results, Assets & Liabilities

PARTICULARS	Quarter Ended			Year Ended
	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
	Unaudited	Audited (Refer Note 5)	Unaudited	Audited
1. Segment Revenue				
a. Optics and Optronic Systems	6,890	5,976	4,250	19,910
b. Defence Engineering	5,901	11,155	5,069	27,747
Revenue from Operations	**12,791**	**17,131**	**9,319**	**47,657**
2. Segment Results				
a. Optics and Optronic Systems	2,642	1,435	2,212	8,813
b. Defence Engineering	1,220	3,369	512	5,671
Total	**3,862**	**4,804**	**2,724**	**14,484**
i) Finance Cost	(134)	(173)	(83)	(466)
ii) Other Unallocable Expenditure	(1,120)	(983)	(927)	(4,133)
iii) Unallocable Income	194	905	238	1,598
iv) Share of (Loss) / Profit of Associates	0	-	(7)	(7)
Profit Before Exceptional Items and Tax	**2,802**	**4,553**	**1,945**	**11,476**
Less : Exceptional Items (Refer Note No.4)	-	291	-	291
Profit Before Tax	**2,802**	**4,844**	**1,945**	**11,767**
3. Segment Assets				
a. Optics and Optronic Systems	36,948	33,911	34,527	33,911
b. Defence Engineering	44,468	40,522	31,377	40,522
c. Unallocable	19,911	22,037	19,341	22,037
Total Segment Assets	**1,01,327**	**96,470**	**85,245**	**96,470**
4. Segment Liabilities				
a. Optics and Optronic Systems	3,112	2,548	1,184	2,548
b. Defence Engineering	15,120	14,287	12,069	14,287
c. Unallocable	8,423	7,116	6,893	7,116
Total Segment Liabilities	**26,655**	**23,951**	**20,146**	**23,951**

A **Notes to Consolidated Segment Information for the Quarter ended June 30,2026:**

As per Indian Accounting Standard 108 'Operating Segments', the chief operating decision maker of the Company has identified following reportable segments of its business:

a **Optics & Optronic Systems:**

- Optical Components and Sub-Systems like Space Optics/Gratings/Mirrors, Infra-Red Lenses for Night Vision Devices, Opto-mechanical Assemblies and Precision Diamond Turned components etc.
- Opto-Electronic Systems comprising of Submarine Periscope, hyperspectral camera etc.
- EO/IR Systems.

b **Defence Engineering:**

- Defence Electronics comprising of Defence Automation & Control systems, Rugged Command & Control Consoles, Avionic suite etc
- Heavy Engineering comprising of Flow Formed Rockets/ Missile Motor Tubes, Electromechanical assemblies, Remote Controlled Border Defence System and Turnkey projects.
- Electromagnetic Pulse Protection Solutions.

c **Unallocable**

Consists of other income, expenses, assets and liabilities which cannot be directly identified to any of the above segments.

CHATURVEDI & SHAH LLP MUMBAI CHARTERED ACCOUNTANTS

PARAS DEFENCE AND SPACE TECHNOLOGIES LIMITED