



Paragon Finance Limited

CIN - L65921WB1986PLC040980

402, SIKKIM HOUSE, 4/1, Middleton Street, Kolkata - 700 071

Phone : 033 4061 2288, 9331116100

E-mail : paragoncal@gmail.com

Website : www.paragonfinanceltd.com

PARAGON FINANCE LIMITED

(Rs. in Lacs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31.12.2020

| No | Particulars | Quarter Ended | | | Period Ended | | YEAR ENDED |
|----|--------------------------------------------------------------------------------------|----------------|---------------|---------------|---------------|---------------|----------------|
| | | 31.12.2020 | 30.09.2020 | 31.12.2019 | 31.12.2020 | 31.12.2019 | 31.03.2020 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | Income from operations | | | | | | |
| | (a) Revenue from operations:- | | | | | | |
| 1 | Interest Income | 37.45 | 50.92 | 101.85 | 162.91 | 323.85 | 432.01 |
| | Dividend Income | 0.82 | 0.32 | 0.67 | 1.39 | 1.98 | 4.90 |
| | Net Gain on Fair Value Changes | 35.85 | 27.12 | 3.46 | 77.30 | 4.27 | -3.61 |
| | | 74.11 | 78.36 | 105.98 | 241.59 | 330.10 | 433.30 |
| | (b) Other income | -224.20 | 154.59 | 2.01 | -56.34 | 3.26 | 8.49 |
| | Total income from operations (net) | -150.08 | 232.95 | 107.99 | 185.26 | 333.36 | 441.79 |
| | Expenses | | | | | | |
| 2 | (a) Finance Cost | 2.39 | 1.47 | 2.67 | 6.96 | 8.25 | 10.76 |
| | (b) Employee benefits expense | 28.83 | 31.80 | 25.94 | 86.08 | 78.57 | 111.31 |
| | (c) Depreciation and amortisation Expense | 1.46 | 1.15 | 1.73 | 3.75 | 5.09 | 7.01 |
| | (d) Impairment of Financial Instruments | 3.42 | 6.97 | -0.42 | 28.90 | 0.80 | 15.72 |
| | (e) Other expenses | 10.12 | 11.07 | 19.50 | 33.14 | 54.62 | 98.85 |
| | Total expenses | 46.22 | 52.45 | 49.41 | 158.83 | 147.32 | 243.65 |
| 3 | Profit from ordinary activities (1-2) | -196.31 | 180.50 | 58.58 | 26.42 | 186.04 | 198.14 |
| 4 | Tax expense | | | | | | |
| | Current tax | -56.23 | 48.54 | 19.48 | 0.52 | 56.99 | 46.51 |
| | Deferred Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | -6.01 |
| 5 | Net Profit for the period | -140.08 | 131.96 | 39.10 | 25.90 | 129.05 | 157.64 |
| | Other Comprehensive Income | | | | | | |
| | A) (i) Items that will not be reclassified to | 39.83 | 12.61 | 8.47 | 93.90 | -30.06 | -114.28 |
| | (ii) Income Tax relating to items that will not be reclassified to Profit & Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.24 |
| | B) (i) Items that will be reclassified to profit or | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (ii) Income Tax relating to items that will be reclassified to Profit & Loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Other Comprehensive Income | 39.83 | 12.61 | 8.47 | 93.90 | -30.06 | -103.04 |
| | Total Comprehensive Income | -100.25 | 144.57 | 47.57 | 119.80 | 98.99 | 54.60 |
| 6 | Paid-up equity share capital (Face Value) | 425.00 | 425.00 | 425.00 | 425.00 | 425.00 | 425.00 |
| 7 | Earnings per share (before extraordinary (of Rs. 10/- each) (not annualised): | | | | | | |
| | (a) Basic (in Rs.) | -3.30 | 3.10 | 0.92 | 0.61 | 3.04 | 3.71 |
| | (b) Diluted (in Rs.) | -3.30 | 3.10 | 0.92 | 0.61 | 3.04 | 3.71 |
| 8 | Earnings per share (after extraordinary (of Rs.10/- each) (not annualised): | | | | | | |
| | (a) Basic (in Rs.) | -3.30 | 3.10 | 0.92 | 0.61 | 3.04 | 3.71 |
| | (b) Diluted (in Rs.) | -3.30 | 3.10 | 0.92 | 0.61 | 3.04 | 3.71 |

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on 12.02.2021. The Statutory Auditors of the Company have carried out a limited review of the above results.
- The Financial Results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") notified under section 133 of the Companies Act 2013 ("the Act") read with the Companies (Indian Accounting Standards) Rules, 2015 (as amended).
- The pandemic and consequent lockdown imposed by the Government considerably impacted the Company's business operations during the nine months ended 31.12.2020. Apart from other adverse effects, the pandemic has also resulted in significantly lower business acquisition and put
- Deferred Tax Asset/Liability will be created at the end of the year.
- There is no separate reportable segment as per Ind AS-108 on 'Operating Segments' in respect of the company.
- Previous year's / quarter's figures have been regrouped and rearranged wherever necessary to confer to the current quarter's / year's presentation.

PARAGON FINANCE LIMITED

Place : Kolkata
Date : 12.02.2021



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Dated: 12.02.2021

To,
The Secretary
Corporate Relationship Department
BSE Limited
Phiroze Jeejebhoy Towers
Dalal Street, Fort
Mumbai - 400001

Dear Sir/Madam,

Ref: Security Code: 531255

Sub: Intimation of outcome of Board Meeting for taking on record the Unaudited Financial Results for the quarter and nine months ended 31st December, 2020

This is to inform you that the Board of Directors of the Company at their meeting today has approved the Unaudited Financial Results for the quarter and nine months ended 31st December, 2020.

Please find enclosed herewith the Unaudited Financial Results of the company prepared in compliance with the Indian Accounting Standards (IND AS) and Limited Review Report issued by our Auditor for the quarter and nine months ended 31st December, 2020 pursuant to Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 1:30 PM and concluded at 4:40 PM.

You are requested to take the above information on record.

Thanking You.
Yours faithfully,

FOR PARAGON FINANCE LIMITED

SWATI SHARMA
Company Secretary