



# Paragon Finance Limited

CIN - L65921WB1986PLC040980

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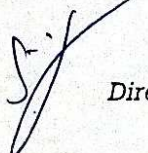
(Rs. in Lacs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 31.12.2021							
No	Particulars	Quarter Ended			PERIOD	PERIOD	YEAR ENDED
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	<b>Income from operations</b>						
	(a) Revenue from operations:-						
	Interest Income	42.85	64.92	37.45	172.80	162.91	217.89
1	Dividend Income	3.65	0.74	0.82	4.68	1.39	4.70
	Net Gain on Fair Value Changes	(3.43)	23.18	35.85	31.22	77.30	82.21
	(b) Other Income	5.26	6.09	(224.20)	12.94	(56.34)	6.44
	<b>Total Income from operations (net)</b>	<b>48.32</b>	<b>94.93</b>	<b>(150.08)</b>	<b>221.63</b>	<b>185.26</b>	<b>311.24</b>
	<b>Expenses</b>						
	(a) Finance Cost	0.64	0.42	2.39	1.84	6.96	5.91
	(b) Employee benefits expense	37.04	46.26	28.83	111.72	86.08	127.35
2	(c) Depreciation and amortisation Expense	3.49	1.54	1.46	6.44	3.75	5.59
	(d) Impairment of Financial Instruments	(15.78)	10.29	3.42	16.32	28.90	34.29
	(e) Other expenses	4.60	7.25	10.12	20.05	33.14	102.08
	<b>Total expenses</b>	<b>30.00</b>	<b>65.75</b>	<b>46.22</b>	<b>156.38</b>	<b>158.83</b>	<b>275.23</b>
3	<b>Profit from ordinary activities (1-2)</b>	<b>18.32</b>	<b>29.18</b>	<b>(196.31)</b>	<b>65.25</b>	<b>26.42</b>	<b>36.01</b>
4	<b>Tax expense</b>						
	Current tax	1.83	4.09	(56.23)	12.72	0.52	6.94
	Deferred Tax	-	-	-	-	-	1.62
	Tax for Earlier Years	-	-	-	-	-	(2.20)
5	<b>Net Profit for the period</b>	<b>16.48</b>	<b>25.07</b>	<b>(140.08)</b>	<b>52.53</b>	<b>25.90</b>	<b>29.66</b>
	<b>Other Comprehensive Income</b>						
	A) (i) Items that will not be reclassified to profit or loss	(3.46)	12.36	39.83	85.12	93.90	101.80
	(ii) Income Tax relating to Items that will not be reclassified to Profit & Loss	-	-	-	-	-	(13.41)
	B) (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(ii) Income Tax relating to Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	<b>Total Other Comprehensive Income</b>	<b>(3.46)</b>	<b>12.36</b>	<b>39.83</b>	<b>85.12</b>	<b>93.90</b>	<b>88.39</b>
	<b>Total Comprehensive Income</b>	<b>13.02</b>	<b>37.43</b>	<b>(100.25)</b>	<b>137.65</b>	<b>119.80</b>	<b>118.05</b>
6	<b>Paid-up equity share capital (Face Value Rs.10 per share)</b>	<b>425.00</b>	<b>425.00</b>	<b>425.00</b>	<b>425.00</b>	<b>425.00</b>	<b>425.00</b>
7	<b>Earnings per share (before extraordinary items)</b> (of Rs. 10/- each) (not annualised):						
	(a) Basic (in Rs.)	0.39	0.59	(3.30)	1.24	0.61	0.70
	(b) Diluted (in Rs.)	0.39	0.59	(3.30)	1.24	0.61	0.70
8	<b>Earnings per share (after extraordinary items)</b> (of Rs.10/- each) (not annualised):						
	(a) Basic (in Rs.)	0.39	0.59	(3.30)	1.24	0.61	0.70
	(b) Diluted (in Rs.)	0.39	0.59	(3.30)	1.24	0.61	0.70

- 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 31.01.2022. 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 World is now experiencing another outbreak on account of new Coronavirus variant. The Company has made an impact assessment of the continuing Covid 19 pandemic on its current and future operation. Based upon the current assessment of the potential impact of Covid-19 on the Company, the management is of the view that the Company is well capitalized with low leverage, widely diversified in terms of its lending and investment activities and has adequate liquidity to services its obligations, sustain its operations and also look at appropriate investment/lending opportunities.
- Deferred Tax Assets/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.

Place : Kolkata  
Date : 31.01.2022

PARAGON FINANCE LIMITED

  
Director