**Paragon Finance Limited**
**CIN-L65921WB1986PLC040980**
SIKKIM HOUSE, 4/1 Middleton Street, Kolkata-700 071
Phone: 03340612288, 9331116100
Email: compliancesdesk@gmail.com
Website: www.paragonfinance.in

**05th November, 2026**

**To,**
**The Department of Corporate**
**Services BSE Limited**
**Ground Floor, P. J.**
**Tower, Dalal Street,**
**Mumbai-400001**

**Sub: Outcome of the meeting of the Board of Directors held on Thursday, 05th November, 2026**

**Ref: Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulation, 2015.**

**Dear Sir/Madam,**

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015 ("SEBI Listing Regulations"), we inform you that the Board of Directors of the Company, at their meeting held on today, i.e., **Thursday, 05th November, 2026** at the Registered Office of the Company, inter-alia, considered and approved the following:

1. **Unaudited Financial Results**

   The Unaudited Standalone Financial Results of the Company for the quarter and half-year ended **30th September, 2026**, together with the Statement of Assets and Liabilities and Statement of Cash Flows for the half-year ended on that date, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

   The Board also took on record the Limited Review Report issued by the Statutory Auditors thereon.

2. **Reconstitution of Board Committees**

   Pursuant to Sections 177 and 178 of the Companies Act, 2013, read with Regulations 17, 18, 19 and 20 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board approved the reconstitution of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee with effect from 14th November, 2026.

   The reconstitution follows the completion of the tenure of Mrs. Anny Jain (DIN: 06850978) as an Independent Director of the Company at the close of business hours on 13th November, 2026, as previously intimated vide the Board meeting outcome dated 31st August, 2026.

   Ms. Parul Raigaria (DIN: 06948926), Non-Executive Independent Director, shall be appointed as Chairperson of the Audit Committee and Nomination and Remuneration Committee, while Mrs. Deepa Kumari Shah (DIN: 11106312), Additional Non-Executive Independent Director, shall be appointed as Chairperson of the Stakeholders Relationship Committee, in place of Mrs. Anny Jain.

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The revised composition shall be:

| SL No. | Committee | Chairperson | Members |
|---|---|---|---|
| **1.** | Audit Committee | Ms. Parul Rajgaria (DIN:06948926) | Mrs. Deepa Kumari Shah (DIN: 11106312) and Mr. Sanjay Kumar Gupta (DIN:00213467) |
| **2.** | Nomination and Remuneration Committee | Ms. Parul Rajgaria (DIN:06948926) | Mrs. Deepa Kumari Shah (DIN: 11106312) and Mr. Sanjay Kumar Gupta (DIN:00213467) |
| **3.** | Stakeholders Relationship Committee | Mrs. Deepa Kumari Shah (DIN: 11106312) | Mr. Sanjay Kumar Gupta (DIN:00213467) and Mr. Aloke Kumar Gupta (DIN:00825331) |

Mrs. Anny Jain shall consequently cease to hold her membership and chairpersonship of the Committees on which she serves at the close of business hours on 13th November, 2026.

The Board placed on record its appreciation for her valuable contribution and services during her association with the Company.

3. **Other Business**

The Board reviewed the other business matters of the Company.

The Board Meeting commenced at 3:00 p.m. and concluded at 3:45 p.m.

You are requested to kindly take the above information on record.

Thanking you,

Yours faithfully

**For Paragon Finance Limited**

SANJAY KUMAR GUPTA
Digitally signed by SANJAY KUMAR GUPTA
Date: 2026.11.05 16:31:34 +05'30'

**Sanjay Kumar Gupta**
**Whole Time Director & Company Secretary**
**DIN: 00213467**

**Enclosures**: Unaudited Standalone Financial Results, including the Statement of Assets and Liabilities and Statement of Cash Flows, together with the Statutory Auditors' Limited Review Report.

# Paragon Finance Limited

**CIN-L65921WB1986PLC040980**

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**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF-YEARLY ENDED 30.09.2026 (Rs. in Lacs)**

| No | Particulars | Quarter Ended | | | Half-Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30.09.2026 | 30.06.2026 | 30.09.2025 | 30.09.2026 | 30.09.2025 | 31.03.2026 |
| | | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Unaudited) | (Audited) |
| | **Income from operations** | | | | | | |
| | **(a) Revenue from operations:-** | | | | | | |
| | Interest Income | 28.65 | 30.32 | 31.19 | 58.97 | 60.07 | 127.84 |
| | Dividend Income | 1.61 | 0.54 | 2.08 | 2.15 | 2.58 | 3.80 |
| | Net Gain on Fair Value Changes | (28.40) | 57.78 | (16.33) | 29.38 | 62.82 | (5.38) |
| | **(b) Other income** | 20.71 | 344.31 | 134.05 | 365.02 | 245.14 | 2.48 |
| 1 | **Total income from operations (net)** | **22.56** | **432.95** | **151.00** | **455.51** | **370.62** | **128.74** |
| | **Expenses** | | | | | | |
| | (a) Finance Cost | 1.63 | 1.48 | 0.03 | 3.11 | 0.03 | 0.80 |
| | (b) Employee benefits expense | 9.19 | 11.67 | 37.18 | 20.86 | 74.02 | 141.60 |
| | (c) Depreciation and amortisation Expense | 7.75 | 7.75 | 5.95 | 15.50 | 11.88 | 22.86 |
| | (d) Impairment of Financial Instruments | (2.06) | 0.38 | (2.38) | (1.68) | (3.82) | (6.88) |
| | (e) Other expenses | 25.02 | 11.44 | 25.36 | 36.46 | 54.98 | 86.04 |
| 2 | **Total expenses** | **41.52** | **32.71** | **66.14** | **74.24** | **137.09** | **244.42** |
| 3 | **Profit from ordinary activities (1-2)** | **(18.96)** | **400.24** | **84.86** | **381.27** | **233.53** | **(115.68)** |
| 4 | **Tax expense** | | | | | | |
| | Current tax | 4.81 | 63.50 | 28.59 | 68.31 | 37.53 | - |
| | Deferred Tax | - | - | - | - | - | 4.48 |
| | Tax for Earlier Years | - | - | - | - | - | - |
| 5 | **Net Profit for the period** | **(23.77)** | **336.74** | **56.27** | **312.96** | **196.00** | **(111.20)** |
| | | | | | | | |
| | **Other Comprehensive Income** | | | | | | |
| | A) (i) Items that will not be reclassified to profit or loss | 40.31 | 44.05 | (8.74) | 40.31 | 37.43 | (55.73) |
| | (iI) Income Tax relating to items that will not be reclassified to Profit & Loss | - | - | - | - | - | 12.48 |
| | B) (i) Items that will be reclassified to profit or loss | - | - | - | - | - | - |
| | (iI) Income Tax relating to items that will be reclassified to Profit & Loss | - | - | - | - | - | - |
| | **Total Other Comprehensive Income** | **40.31** | **44.05** | **(8.74)** | **40.31** | **37.43** | **(43.25)** |

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| | | | | | | | |
|---|---|---|---|---|---|---|---|
| | **Total Comprehensive Income** | **16.54** | **380.79** | **47.53** | **353.27** | **233.43** | **(154.45)** |
| **6** | **Paid-up equity share capital (Face Value Rs.10 per share)** | **425.00** | **425.00** | **425.00** | **425.00** | **425.00** | **425.00** |
| **7** | **Earnings per share (before extraordinary items)** | | | | | | |
| | **(of Rs. 10/- each) (not annualised):** | | | | | | |
| | (a) Basic (in Rs.) | (0.56) | 7.92 | 1.32 | 7.36 | 4.61 | (2.62) |
| | (b) Diluted (in Rs.) | (0.56) | 7.92 | 1.32 | 7.36 | 4.61 | (2.62) |
| **8** | **Earnings per share (after extraordinary items)** | | | | | | |
| | **(of Rs.10/- each) (not annualised):** | | | | | | |
| | (a) Basic (in Rs.) | (0.56) | 7.92 | 1.32 | 7.36 | 4.61 | (2.62) |
| | (b) Diluted (in Rs.) | (0.56) | 7.92 | 1.32 | 7.36 | 4.61 | (2.62) |

**Notes:**

1. 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 05.11.2026. The Statutory Auditors of the Company have carried out a limited review of the above results.
2. 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).
3. Deferred Tax Asset/Liability will be created at the end of the year.
4. There is no separate reportable segment as per Ind AS-108 on 'Operating Segments' in respect of the company.
5. 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: 05.11.2026**

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| PARAGON FINANCE LTD | | | |
|---|---|---|---|
| Balance Sheet As on 30.09.2026 | | | |
| | | Amount(Rs.) 'In Lakhs 30.09.2026 (Unaudited) | Amount(Rs.) 'In Lakhs 31.03.2026 (Audited) |
| **(I)** | **ASSETS** | | |
| | | | |
| **(1)** | **Financial Assets** | | |
| (a) | Cash and cash equivalents | 88.22 | 104.21 |
| (b) | Other bank balances | 0.13 | 0.13 |
| (c) | Receivables | | |
| | - Trade Receivables | - | - |
| (d) | Loans | 1,098.10 | 1,375.30 |
| (e) | Investments | 2,208.93 | 1,471.22 |
| (f) | Other Financial Assets | 148.25 | 155.85 |
| | **Total Financial Assets** | 3,543.65 | 3,106.72 |
| | | | |
| **(2)** | **Non-financial Assets** | | |
| (a) | Current tax assets (Net) | 13.39 | 56.06 |
| (b) | Deferred tax assets (Net) | - | - |
| (c) | Property, plant and equipment | 36.78 | 52.28 |
| (d) | Other non-financial assets | 4.07 | 60.53 |
| | **Total Non-Financial Assets** | 54.23 | 168.87 |
| | | | |
| | **Total Assets** | **3,597.88** | **3,275.58** |
| | | | |
| **(II)** | **LIABILITIES AND EQUITY** | | |
| | | | |
| **(1)** | **Liabilities** | | |
| **(A)** | **Financial Liabilities** | | |
| (a) | Borrowings (other than debt securities) | 157.81 | 139.66 |
| (b) | Other financial liabilities | 204.26 | 253.71 |
| | **Total Financial Liabilities** | 362.06 | 393.37 |
| | | | |

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| | | | |
|---|---|---|---|
| **B)** | **Non-Financial Liabilities** | | |
| (a) | Current tax liabilities (Net) | - | - |
| (b) | Deferred tax liabilities (Net) | 17.42 | 17.42 |
| (c) | Other non-financial liabilities | 2.40 | 2.06 |
| | **Total Non Financial Liabilities** | 19.82 | 19.48 |
| | | | |
| | **Total Liabilities** | 381.88 | 412.85 |
| | | | |
| **(2)** | **Equity** | | |
| (a) | Equity share capital | 425.00 | 425.00 |
| (b) | Other equity | 2,791.00 | 2,437.73 |
| | **Total Equity** | 3,216.00 | 2,862.73 |
| | | | |
| | **Total Liabilities and Equity** | **3,597.88** | **3,275.58** |

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SIKKIM HOUSE, 4/1 Middleton Street, Kolkata-700 071
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Website: www.paragonfinance.in

| Cash flow statement for the year ended 30th September 2026 | | | |
|---|---|---|---|
| (All amounts in ₹ lakhs, unless otherwise stated) | | | |
| | | **As at** | **As at** |
| | | **September 30th, 2026** | **March 31st, 2026** |
| **A.** | **CASH FLOW FROM OPERATING ACTIVITIES** | | |
| | Net Profit before Tax & Extra ordinary items | 381.27 | (115.68) |
| | Adjustment for : | | |
| | Net Gain/ Loss on Fair Value Changes | (29.38) | 5.38 |
| | Depreciation | 15.50 | 22.86 |
| | Impairment on financial instruments | (1.68) | 0.01 |
| | Loss on Sale of Fixed Assets | - | (6.88) |
| | | | |
| | | | |
| | Operating Profit before Working Capital changes | **365.70** | **(94.32)** |
| | Adjustment for: | | |
| | Loans | 278.88 | (271.02) |
| | Other Financial Assets | 7.60 | (4.80) |
| | Other Non Financial Assets | 56.46 | 12.24 |
| | Other financial liabilities | (49.45) | 167.91 |
| | Other non financial liabilities | 0.33 | (2.00) |
| | Current Tax Assets | 42.67 | (9.57) |
| | Cash generated from Operation | 702.20 | (201.55) |
| | Tax Paid | (68.31) | - |
| | | | |
| | **Net Cash from Operating activities ( A )** | **633.88** | **(201.55)** |
| | | | |
| **B.** | **CASH FLOW FROM INVESTING ACTIVITIES** | | |
| | Purchase of Fixed Assets - Property, Plant & Equipment | - | (72.31) |
| | Sale of Fixed Assets - Property, Plant & Equipment | - | 3.20 |
| | Change in Investments | (668.02) | 153.27 |
| | | | |
| | **Net Cash from Investing activities ( B )** | **(668.02)** | **84.16** |
| | | | |
| **C.** | **CASH FLOW FROM FINANCING ACTIVITIES** | | |
| | Borrowings | 18.15 | 68.76 |
| | **Net Cash from Financing activities ( C )** | **18.15** | **68.76** |
| | | | |
| | **Net increase in Cash and Bank Balances ( A+B+C )** | **(15.99)** | **(48.63)** |
| | | | |
| | **Cash and Bank Balances at the beginning of the year** | 104.34 | 152.97 |
| | **Cash and Bank Balances at the close of the year** | **88.35** | **104.34** |
| | | | |

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# Paragon Finance Limited

**CIN-L65921WB1986PLC040980**

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## Disclosure of Related Party Transactions

| 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 transaction during the reporting period | In case monies are due to either party as a result of the transaction | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Name | PAN | Name | PAN | Relationship of the counterparty with the listed entity or its subsidiary | | | | | | Opening balance | Closing balance |
| 1 | Paragon Finance Ltd | AABCP5872H | Aloke KR Gupta | ACGPG6698E | Director & CFO | Director Remuneration | NA | - | Within the Limit of Audit Committee | 7,50,000.00 | | |
| 2 | Paragon Finance Ltd | AABCP5872H | Sanjay Kumar Gupta | ABBPG9970D | Whole Time Director & CS | Director Remuneration | NA | - | Within the Limit of Audit Committee | 8,00,000.00 | | |
| 3 | Paragon Finance Ltd | AABCP5872H | Olympia Credits & Mercantile Pvt Ltd | AAACO2805J | Common KMP | Interest on Loan | NA | 20,00,000.00 | Within the Limit of Audit Committee | 7,85,075.00 | | |
| 4 | Paragon Finance Ltd | AABCP5872H | Kit Commercial Pvt. Ltd. | AABCK3346H | Common KMP | Interest on Loan | NA | 5,00,000.00 | Within the Limit of Audit Committee | 50,153.00 | | |
| 5 | Paragon Finance Ltd | AABCP5872H | Mahant Vanijya Pvt Ltd | AACCM3148A | Common KMP | Interest on Loan | NA | 60,00,000.00 | Within the Limit of Audit Committee | 4,65,226.00 | | |
| 6 | Paragon Finance Ltd | AABCP5872H | Ipsa Credit Pvt. Ltd. | AAACI5519D | Common KMP | Loan Taken | NA | - | Within the Limit of Audit Committee | - | 70,89,680.00 | 70,89,680.00 |
| 7 | Paragon Finance Ltd | AABCP5872H | Kit Commercial Pvt. Ltd. | AABCK3346H | Common KMP | Loan Given | NA | 2,00,00,000.00 | Within the Limit of Audit Committee | 78,00,000.00 | - | - |
| 8 | Paragon Finance Ltd | AABCP5872H | Olympia Credits & Mercantile Pvt Ltd | AAACO2805J | Common KMP | Loan Given | NA | 15,00,00,000.00 | Within the Limit of Audit Committee | 5,95,00,000.00 | - | (14,00,000.00) |
| 9 | Paragon Finance Ltd | AABCP5872H | Mahant Vanijya Pvt Ltd | AACCM3148A | Common KMP | Loan Given | NA | 43,00,00,000.00 | Within the Limit of Audit Committee | 7,98,00,000.00 | - | (74,00,000.00) |
| 10 | Paragon Finance Ltd | AABCP5872H | Anton Global Pharmaceuticals Pvt Ltd | AAYCA6373P | KMP of Company is Relative to Director | Loan Given | NA | 15,00,00,000.00 | Within the Limit of Audit Committee | 1,25,00,000.00 | 6,81,14,251.00 | 4,80,00,000.00 |
| 11 | Paragon Finance Ltd | AABCP5872H | S K Gupta (HUF) | AAFHS7221A | Relative of KMP | Loan Given | NA | 15,00,00,000.00 | Within the Limit of Audit Committee | 2,52,00,000.00 | 2,68,00,000.00 | 1,65,00,000.00 |
| 12 | Paragon Finance Ltd | AABCP5872H | S K Gupta (HUF) | AAFHS7221A | Relative of KMP | Interest on Loan | NA | 60,00,000.00 | Within the Limit of Audit Committee | 8,61,041.00 | | |
| 13 | Paragon Finance Ltd | AABCP5872H | Sanjay Kumar Gupta | ABBPG9970D | Whole Time Director & CS | Advance | NA | 2,00,00,000.00 | Within the Limit of Audit Committee | 93,79,177.17 | - | - |
| 14 | Paragon Finance Ltd | AABCP5872H | Anton Global Pharmaceuticals Pvt Ltd | AAYCA6373P | KMP of Company is Relative to Director | Interest on Loan | NA | 60,00,000.00 | Within the Limit of Audit Committee | 25,68,164.00 | | |
| 15 | Paragon Finance Ltd | AABCP5872H | Saharsh Estates LLP | ADQFS2655C | Common KMP | Interest on Loan | NA | 4,00,000.00 | Within the Limit of Audit Committee | 16,997.00 | | |
| 16 | Paragon Finance Ltd | AABCP5872H | Saharsh Estates LLP | ADQFS2655C | Common KMP | Loan Given | NA | 10,00,00,000.00 | Within the Limit of Audit Committee | 1,54,00,000.00 | - | 99,00,000.00 |
| 17 | Paragon Finance Ltd | AABCP5872H | Basera Abasan LLP | AASFB9369D | Common KMP | Interest on Loan | NA | 4,00,000.00 | Within the Limit of Audit Committee | 50,281.00 | | |
| 18 | Paragon Finance Ltd | AABCP5872H | Basera Abasan LLP | AASFB9369D | Common KMP | Loan Given | NA | 10,00,00,000.00 | Within the Limit of Audit Committee | 2,07,00,000.00 | - | 1,55,00,000.00 |

SANJAY KUMAR GUPTA

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*Mandawewala & Co.*
**Chartered Accountants**

CA INDIA

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KOLKATA - 700 069 (W.B.)
✆ : 4062 9240 : 98302 61192
✉: ca_akm@yahoo.co.in

**Limited Review Report on Financial Results of Paragon Finance Limited for the quarter ended 30th September, 2026 and the year to date from April 1, 2026 to September 30, 2026.**

To
**The Board of Directors**
**Paragon Finance Limited**
**CIN : L65921WB1986PLC040980**
**Kolkata – 700 071.**

We have reviewed the accompanying statement of unaudited financial results of **M/s. Paragon Finance Limited** ("the Company"), (CIN -L65921WB1986PLC040980) of 4/1, Middleton Street, 4th Floor, Kolkata – 700 071 for the quarter ended on 30th September, 2026 and the Year to Date from April 1, 2026 to September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ('the Regulation') as amended (the "Listing Regulations").

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

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

MANDAWEWALA & CO. (KOLKATA) Chartered Accountants

B.O. : NH-34, Maskara Patty, Dalkhola, Dist. : Uttar Dinajpur - 733 201 (W.B.) : 98832 35850 ✉: ashishmaskara007@gmail.com
B.O. : Opp. Matri Sadan Nursing Home, S. F. Road, Siliguri - 734 005 (W.B.) : 85099 23956 ✉: hemant_agarwal93@yahoo.com

*Mandawewala & Co.*
**Chartered Accountants**

CA INDIA

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1ST FLOOR, SUITE # 110D
KOLKATA - 700 069 (W.B.)
✆ : 4062 9240 : 98302 61192
✉: ca_akm@yahoo.co.in

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with the applicable Indian 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, MANDAWEWALA & CO.**
**Chartered Accountants**
**Firm Reg. No. : 322130E**

Place: Kolkata
Dated: The 5th day of November, 2026

MANDAWEWALA & CO. (KOLKATA) Chartered Accountants

**[CA. HEMANT AGARWAL]**
**Partner**
**Membership No. 313439**
**UDIN: 26313439ZAMNBQ5583**

B.O. : NH-34, Maskara Patty, Dalkhola, Dist. : Uttar Dinajpur - 733 201 (W.B.) : 98832 35850 ✉ : ashishmaskara007@gmail.com
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