



Paragon Finance Limited

CIN-L65921WB1986PLC040980

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

Phone : 033 4061 2288, 9331116100

E-mail : paragoncal@gmail.com

Website : www.paragonfinanceltd.com

August 11, 2025

To,
BSE Limited
Ground Floor, P. J. Tower
Dalal Street, Kala Ghoda,
Mumbai – 400 001

Scrip Code: 531255

Dear Sir/Madam,

Sub: Outcome of the meeting of the Board of Directors held on Monday, August 11, 2025

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, the Board of Directors of the Company at their meeting held on today i.e. August 11, 2025 at the Registered Office of the Company inter-alia has, considered and approved:

1. Un-Audited Financial Results of the Company for the First Quarter ended June 30, 2025, along with the Auditor's Limited Review Report Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015.
2. Reviewed the other Business of the Company.

The Board Meeting commenced at 3.45 p.m. and concluded at 06.00 p.m.

You are requested to kindly take the same on record.

Thanking you,

Yours faithfully

For Paragon Finance Limited

SANJAY KUMAR GUPTA Digitally signed by SANJAY KUMAR
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Sanjay Kumar Gupta
Whole Time Director & Company Secretary
DIN: 00213467

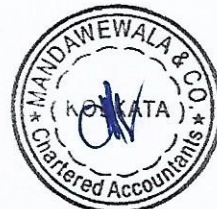
Limited Review Report on Financial Results of Paragon Finance Limited
for the quarter ended 30th June, 2025 and the year to date from April 1, 2025
to June 30, 2025.

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 June, 2025 and the Year to Date from April 1, 2025 to June 30, 2025 (“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.



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.

Place: Kolkata
Dated: The 11th day of August, 2025



For, MANDAWEWALA & CO.

Chartered Accountants
Firm Reg. No. : 322130E

Hemant Agarwal

[CA. HEMANT AGARWAL]
Partner

Membership No. 313439
UDIN: 25313439BMIFCV8581



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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2025

(Rs. in Lacs)

No	Particulars	Quarter Ended			YEAR ENDED
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
	Income from operations				
	(a) Revenue from operations:-				
	Interest Income	28.88	39.49	35.43	142.13
	Dividend Income	0.5	0.8	1.29	8.16
	Net Gain on Fair Value Changes	79.15	-13.88	73.39	69.46
	(b) Other income	111.09	-23.9	46.95	60.1
1	Total income from operations (net)	219.62	2.5	157.06	279.85
	Expenses				
	(a) Finance Cost	0	0.02	0	0.03
	(b) Employee benefits expense	36.84	46.11	39.12	164.21
	(c) Depreciation and amortisation Expense	5.93	0.44	1.86	4.09
	(d) Impairment of Financial Instruments	-1.44	-5.73	-1.99	-9.47
	(e) Other expenses	29.62	27.07	14.73	67.3
2	Total expenses	70.94	67.91	53.73	226.16
3	Profit from ordinary activities (1-2)	148.67	-65.41	103.33	53.69
4	Tax expense				
	Current tax	8.94	0.98	2.52	-5.07
	Deferred Tax	-	-17.16	-	-17.16
	Tax for Earlier Years	-	-	-	-
5	Net Profit for the period	139.73	-81.59	100.81	31.46
	Other Comprehensive Income				
	A) (i) Items that will not be reclassified to profit or loss	46.17	-80.29	115.48	-9.91
	(ii) Income Tax relating to items that will not be reclassified to Profit & Loss	-	19.53	-	19.53
	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	46.17	-60.76	115.48	9.61
	Total Comprehensive Income	185.9	-142.35	216.29	41.07

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KUMAR GUPTA

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6	Paid-up equity share capital (Face Value Rs.10 per share)	425	425	425	425
7	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):				
	(a) Basic (in Rs.)	3.29	-1.92	2.37	0.74
	(b) Diluted (in Rs.)	3.29	-1.92	2.37	0.74
8	Earnings per share (after extraordinary items) (of Rs.10/- each) (not annualised):				
	(a) Basic (in Rs.)	3.29	-1.92	2.37	0.74
	(b) Diluted (in Rs.)	3.29	-1.92	2.37	0.74

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 11.08.2025. 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 Assets/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.

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KUMAR GUPTA

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SANJAY KUMAR GUPTA
Date: 2025.08.11
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Place : Kolkata

Date : 11.08.2025