14.08.2026

To

BSE Limited
P J Towers,
Dalal Street, Fort, Mumbai – 400 001.

Dear Sirs,

Sub.: Disclosure under Regulation 51, 52 and other applicable regulations of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirement) Regulations, 2015, as amended (the "Listing Regulations")

With reference to the captioned subject, we enclose the following:

a) Disclosure of price sensitive information/ events from the Board Meeting held on 14th August, 2026, pursuant to Regulations 51 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
b) Unaudited financial results of the company for the quarter ended June 30, 2026 and Limited Review issued by the statutory Auditors along with the disclosure as required under Regulation 52(4) of the Listing Regulation
c) Disclosure as required under Regulation 52(7) and Regulation 52(7A) of the Listing Regulations
d) Security Cover certificate as at June 30, 2026 pursuant to Regulation 54 of the Listing Regulation.

Pursuant to Regulations 51 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at its Meeting held today i.e Friday, August 14, 2026 have, inter alia, considered and approved the Unaudited Financial Results of the Company for the quarter ended June 30, 2026.

It may please be noted that the meeting was commenced at 11.15 A.M. and concluded at 02.45 P.M.

Kindly take it on record.

Thanking You.

Yours faithfully,

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY
Digitally signed by RAJKUMAR RAMASAMY
Date: 2026.08.14 15:06:08 +05'30'

Rajkumar Ramasamy
Managing Director
DIN: 01506017

Reg. Off :
89/2, Avinashi Road, Tirupur - 641 603, India

Admin. Off : D.No.436, 3rd Floor,
Kamarajar Road, Hope College, Coimbatore - 641 004.

• Mobile : 87 4999 4999 • E-mail : accounts@bestfinance.in
RBI License No. : N-07-00785 • CIN : U65921TZ2009PLC015595 • GSTIN : 33AADCB9075E1ZS

14.08.2026

To

The BSE Ltd.,
P.J.Tower, Dalal Street,
Mumbai-400001.

Dear Sirs,

Sub: Disclosure of Price Sensitive information /disclosure of event / Information
Ref: Regulation 51 read with Part B of Schedule III of Securities and Exchange Board of India (Listing obligation and Disclosure requirement) regulation, 2015.)

In reference to intimation of Board Meeting dated 14th August 2026 and pursuant to regulation 51 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 the Board of directors considered and approved the following items:-

1. Approved and adopted unaudited financial results for the quarter ended June 30, 2026
2. Adopted Limited Review Report and all other related documents for the quarter ended June 30,2026

The above said Board meeting commenced at 11.15. A.M. and concluded at 02.45 P.M.

Kindly take it on record.

Thanking You.

Yours faithfully,

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY Digitally signed by RAJKUMAR RAMASAMY Date: 2026.08.14 15:06:45 +05'30'

Rajkumar Ramasamy
Managing Director
DIN: 01506017

Independent Auditor's Limited Review Report on quarterly Unaudited Financial Results pursuant to Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To

The Board of Directors

Best Finance Corporation Limited.

Introduction

We have reviewed the accompanying statement of unaudited financial results of Best Finance Corporation Limited ("the Company") for the quarter ended 30th June 2026 being submitted by the Company pursuant to the requirements of Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirement) Regulations 2015 as amended from time to time ("the Listing Regulations"), including relevant circulars issued by Securities and Exchange Board of India from time to time.

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors in its meeting held on 14th August 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind As 34") - "Interim Financial Reporting", prescribed under section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, the circulars, guidelines and directions issued by Reserve Bank of India ("RBI") from time to time ("RBI Guidelines") and in compliance with the Listing Regulations, as amended. Our responsibility is to express a conclusion on the Statement based on our review.

M/s. SURI & CO. Chartered Accountants FRN: 004283S COIMBATORE 641 043

Scope of the Review

We conducted our review in accordance with 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 limited assurance as to whether the financial results are free of material misstatements. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently does not enable us to obtain assurance that we would be aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

Based on the 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 specified under Section 133 of the Companies Act 2013 as amended from time to time read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 read with Regulation 63(2) 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 or that it has not been prepared in accordance with the relevant prudential norms issued by the Reserve Bank of India in respect of income recognition, asset classification, provisioning and other related matters.

M/s. SURI & CO. FRN : 004283S COIMBATORE 641 043 Chartered Accountants

Other Matter

We have not audited the comparative financial information appearing in the Statement for the year-to-date period from 1st April 2025 to 31st March 2026. These figures were audited by the predecessor auditor, whose report dated 8th May 2026 expressed an unmodified opinion.

The Company's debt securities were listed on 10th March 2026, and accordingly, the Listing Regulations apply from that date. Consequently, the comparative financial information for the corresponding quarter ended 30th June 2025 and immediately preceding quarter ended 31st March 2026, were not subject to review.

Our conclusion is not modified in respect of the above matters.

For Suri & Co.,
Chartered Accountants
Firm Reg No.004283S

K C Annaahmalai
Partner
Membership No.223395
UDIN: 26223395JYCVEB7712
Place: Tirupur
Date: 14th August 2026

BEST FINANCE CORPORATION LIMITED

BEST FINANCE CORPORATION LIMITED
CIN: U65921TZ2009PLC015595
Regd. Office: 89/2, Padmavathi Puram, Avinashi Road, Tirupur, Tamil Nadu, India, 641603
Website: www.bestfinance.in, E-mail:accounts@bestfinance.in, Contact No:87499-94999, RBI License No. N-07-00785.

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER JUNE 30, 2026

(₹ In Lakhs Except Face Value of Shares and EPS)

S.NO	PARTICULARS	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		Unaudited	Unaudited Refer Note No.8	Unaudited Refer Note No.8	Audited
	Revenue from operations				
i)	Interest Income	6,790.54	5,397.32	3,188.08	16,592.91
ii)	Fees and commission Income	155.91	288.94	88.73	625.66
I)	**Total Revenue from operations**	**6,946.45**	**5,686.26**	**3,276.81**	**17,218.57**
II)	Other Income	56.87	-	1.29	88.10
III)	**Total Income (I+II)**	**7,003.32**	**5,686.26**	**3,278.10**	**17,306.67**
	Expenses				
i)	Finance Costs	2,557.50	2,325.11	1,073.42	6,068.07
ii)	Impairment on financial instruments	75.38	335.70	43.64	500.50
iii)	Employee Benefits Expenses	641.31	1,171.62	442.91	2,726.39
iv)	Depreciation, amortization and impairment	162.21	169.80	120.14	496.86
v)	Others expenses	264.43	275.51	156.74	1,121.70
IV)	**Total Expenses**	**3,700.83**	**4,277.74**	**1,836.85**	**10,913.52**
V)	**Profit before exceptional items and tax (III-IV)**	**3,302.49**	**1,408.52**	**1,441.25**	**6,393.15**
VI)	Exceptional Items	-	-	-	-
VII)	**Profit before tax (V-VI)**	**3,302.49**	**1,408.52**	**1,441.25**	**6,393.15**
	Tax Expense				
	(1) Current Tax	867.00	583.97	362.74	1,894.18
	(2) Deferred Tax	(9.18)	(61.62)	24.98	(47.35)
	(3) Income Tax relating to earlier years	-	13.12	-	13.12
VIII)	**Total Tax Expense**	**857.82**	**535.47**	**387.72**	**1,859.95**
IX)	**Profit for the period/Year (VII-VIII)**	**2,444.67**	**873.05**	**1,053.53**	**4,533.20**
X)	**Other Comprehensive Income**				
A	(i) Items that will not be reclassified to profit or loss				
	-Remeasurement of the defined benefit plans	2.47	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.62)	-	-	-
	Subtotal (A)	**1.85**	-	-	-
B	(i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
	Subtotal (B)	-	-	-	-
	Other Comprehensive Income (A + B)	**1.85**	-	-	-
XI)	**profit and Other Comprehensive Income for the period/year)**	**2,446.52**	**873.05**	**1,053.53**	**4,533.20**
XII)	**for the interim period)**				
	Basic (Rs.)	81.49	29.10	46.78	170.13
	Diluted (Rs.)	81.49	29.10	46.78	170.13

Place: Tirupur
Date: August 14, 2026

M/s. SURI & CO. FRN: 004283S COIMBATORE 641 043 Chartered Accountants

For Best Finance Corporation Limited

BEST FINANCE CORPORATION LTD.

Rajkumar Ramasamy
Managing Director
DIN: 01506017

BEST FINANCE CORPORATION LIMITED

Notes to Financial Results:

1 Best Finance Corporation Limited ("the Company") is a Non- Banking Financing Company - Middle Layer (NBFC-ML), registered with the Reserve Bank of India ("RBI"), and classified as an NBFC - Middle Layer in accordance with Reserve Bank of India (Non-Banking Financial Companies - Registration , Exemptions and Framework for Scale Based Regulation) Directions, 2025 dated November 28,2025.

2 The above results for the Quarter ended June 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on August 14, 2026. The financial results for the quarter ended June 30,2026 have been subjected to limited review by the Statutory Auditors, pursuant to Regulation 52 of the Securities Exchange Board of India ("SEBI") (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended from time to time.

3 The above financial results of the Company have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('Ind AS') notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) Rules, 2016, prescribed under Section 133 of the Companies Act 2013 ('the Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India. Besides, the Company follows application guidance, clarifications, circulars and directions issued by the Reserve Bank of India (RBI) for Non-Banking Financial Companies (NBFC) or other regulators, as and when they are issued and applicable.

4 The company has applied its material accounting policies in the preparation of these financial results consistent with those followed in the financial statements for the year ended March 31, 2026.

5 The Company is primarily engaged in the business of financing. Since the Company operates in a single business and geographical segment, there are no separate reportable segments as required under Ind AS 108 – "Operating Segments."

6 As on June 30, 2026, the security cover available in respect of secured non convertible debt securities is 1.3. The security cover certificate as per Regulation 54(3) of the Securities and Exchange Board of India (Listing obligations and Disclosure Requirements) Regulations 2015 is attached as Annexure-A.

7 Details of loans transferred/acquired during the quarter ended June 30, 2026 under the Reserve Bank of India (Non-Banking Financial Companies - Transfer and Distribution of Credit Risk) Directions, 2025 and Reserve Bank of India (Non-Banking Financial Companies - Financial Statements: Presentation and Disclosures) Directions, 2025 dated November 28, 2025 are given below:
(i) The Company has not transferred any Non-Performing Assets.
(ii) The Company has not transferred any loan not in default.
(iii) The Company has not acquired any Special Mention Account.
(iv) The Company has not acquired any stressed loan and loan not in default.

8 The Company's debt securities were listed on 10th March 2026, and accordingly, the Listing Regulations apply from that date. Consequently, the comparative financial information for the corresponding quarter ended 30th June 2025 and immediately preceding quarter ended 31st March 2026, were not subject to review.

9 Previous period/previous year figures have been regrouped/ reclassified wherever necessary to confirm to current quarter presentation.

10 Information required by Regulation 52(4) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is attached as Annexure I.

11 Other equity includes statutory reserve as per Section 45 IC of Reserve Bank of India Act 1934, Securities Premium, Capital Reserve, Impairment Reserve, General Reserve, Retained Earnings and Other Comprehensive Income.

12 During the quarter company has converted the Inter Corporate Deposit from Best Corporation Private Limited of Rs 9,999.99 lakhs into 13,33,333 Nos of 12% Non-Convertible Cumulative Redeemable Preference Shares ("NCCRPS") at Face Value of Rs.100/- each at a premium of Rs.650/- each on June 13, 2026, redeemable at Rs.818/- each within a period not exceeding two years from the date of allotment.

13 The Company is proposing to issue Non-Convertible Redeemable Debentures (NCRDs) amounting to ₹10,000 Lakhs through a public issue, subject to applicable statutory and regulatory approvals. The proposed issue is intended to augment the Company's funding resources and support its business requirements. The issue and its terms will be subject to the applicable provisions of the Companies Act, 2013, SEBI regulations and other applicable laws.

M/s. SURI & CO. Chartered Accountants FRN : 004283S COIMBATORE 641 043

For Best Finance Corporation Limited

Place: Tirupur
Date: August 14, 2026

Raikumar Ramasamy
Managing Director
DIN: 01506017

Reg. Off : 89/2, Avinashi Road, Tirupur - 641 603, India
Admin. Off : D.No.436, 3rd Floor, Kamarajar Road, Hope College, Coimbatore - 641 004.
• Mobile : 87 4999 4999 • E-mail : accounts@bestfinance.in
RBI License No. : N-07-00785 • CIN : U65921TZ2009PLC015595 • GSTIN : 33AADCB9075E1ZS

BEST FINANCE CORPORATION LIMITED

BEST FINANCE CORPORATION LIMITED

Annexure I

Disclosure in Compliance with Regulation 52(4) of the SEBI (LODR) Regulations, 2015 for the period ended June 30, 2026

(₹ In Lakhs Except Face Value of Shares and EPS)

Sl No	Particulars	Note No.	Quarter ended June 30, 2026
1	Debt-equity ratio	2	3.60
2	Debt service coverage ratio		NA
3	Interest service coverage ratio		NA
4	Outstanding redeemable preference shares (quantity and value)		
	Quantity		13,33,333 Shares
	Value		9,999.99
5	Capital redemption reserve/debenture redemption reserve		NA
6	Net worth (Excl. Revaluation Reserve)	3	30,604.56
7	Net profit after tax		2,444.67
8	**Earnings per share**		
	Basic		81.49
	Diluted		81.49
9	Current Ratio		NA
10	Long Term Debt to Working Capital		NA
11	Bad debts to Account receivable ratio		NA
12	Current liability Ratio		NA
13	Total debts to total assets	4	0.79
14	Debtors' turnover		NA
15	Inventory turnover		NA
16	Operating margin (%)		NA
17	Net profit margin (%)	5	34.91%
18	**Sector specific equivalent ratios, as applicable**		
	(i) Gross NPA to Gross Loan Assets	6	0.54%
	(ii) Net NPA to Gross Loan Assets	7	0.53%
	(iii) Capital Adequacy Ratio (CRAR)	8	27.94%
	(iv) Provision Coverage Ratio	9	2.11%

Notes:

1. The figures/ratios which are not applicable to the company, being an NBFC, are marked as "NA."
2. Debt equity ratio = {Debt securities + Borrowings (Other than debt securities) + Subordinated liabilities}/{Equity share capital + Other Equity}.
3. Net worth is calculated as defined in Sec 2(57) of the Companies Act 2013.
4. Total Debts to Total assets = {Debt securities + Borrowings (Other than debt securities) + Subordinated Liabilities}/ Total Assets.
5. Net Profit Margin (%) = Net Profit After Tax / Total Income.
6. Gross NPA (%) = Gross NPA / Gross Loan Assets.
7. Net NPA (%) = Net NPA / Gross Loan Assets.
8. Capital Adequacy Ratio have been computed as per RBI Guidelines.
9. Provision Coverage Ratio = Provision for NPA/NPA Assets

For Best Finance Corporation Limited

M/s. SURI & CO. FRN : 004283S COIMBATORE 641 043 Chartered Accountants

BEST FINANCE CORPORATION LTD.

Place: Tirupur

Date: August 14, 2026

Rajkumar Ramasamy

Managing Director

DIN: 01506017

August 14, 2026

To,
BSE Limited
P J Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir,

Sub.: Disclosure required under Regulation 52(7) of Securities and Exchange Board of India (Listing obligations and disclosure requirements) Regulations, 2015 for the period ended June 30, 2026.

As required by Regulation 52(7) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare the following:

The proceeds of Non-Convertible Debentures issued by the Company till June 30, 2026 have been fully utilized for the purpose for which these proceeds were raised.

Further, we hereby confirm that the Company has not raised any NCDs during the quarter ended quarter ended June 30, 2026.

There is no deviation in the use of proceeds of Non-Convertible Debentures as the same has been utilized as per the objects of the issue.

Statement of Utilization & material deviation/variation is enclosed as Annexure – I

Kindly take it on record.

Thanking You.

Yours faithfully,

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY Digitally signed by RAJKUMAR RAMASAMY Date: 2026.08.14 15:07:06 +05'30'

Rajkumar Ramasamy
Managing Director
DIN: 01506017

Annexure-1

UTILISATION CERTIFICATE

As required by Regulation 52(7) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015we hereby certify the following:

The proceeds of Non-Convertible Debentures issued by the Company till June 30, 2026 have been fully utilized for the purpose for which these proceeds were raised.

There is no deviation in the use of proceeds of Non-Convertible Debentures as the same has been utilized as per the objects of the issue.

Further, We hereby confirm that the Company has not raised any NCDs during the quarter ended quarter ended June 30, 2026.

Statement of utilization of Secured Rated Listed Redeemable Non-Convertible Debentures. allotted on June 30,2026 on Private Placement basis is as follows:

Name of the Issuer	ISIN	Mode of Fund Raising (Public issues/ Private placement)	Type of instrument	Date of raising funds	Amount Raised	Funds utilized	Any deviation (Yes/ No)	If 8 is Yes, then specify the purpose of for which the funds were utilized	Remarks, if any
1	2	3	4	5	6	7	8	9	10
NIL									

B. Statement of deviation/ variation in use of Issue proceeds:

Particulars	Remarks
Name of listed entity	Best Finance Corporation Limited
Mode of fund raising	-
Type of instrument	-
Date of raising funds	-
Amount raised	-
Report filed for quarter ended	June 30, 2026

Is there a deviation/ variation in use of funds raised?	No
Whether any approval is required to vary the objects of the issue stated in the prospectus/ offer document?	NA
If Yes, details of the approval so require?	NA
Date of approval	NA
Explanation for the deviation/ variation	NA
Comments of the audit committee after review	NA
Comments of the auditors, if any	NA

Objects for which funds have been raised and where there has been a deviation/ variation, in the following table:

Original Object	Modified Object, if any	Original allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the half year according to applicable object (INR crores and in %)	Remarks, if any
NA	NA	NA	NA	NA	NA	Nil

Deviation could mean:

a) Deviation in the objects or purposes for which the funds have been raised
b) Deviation in the amount of funds actually utilized as against what was originally disclosed.

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY Digitally signed by RAJKUMAR RAMASAMY Date: 2026.08.14 15:07:26 +05'30'

Rajkumar Ramasamy
Managing Director
DIN: 01506017

August 14, 2026

To

BSE Limited
P J Towers,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir/Madam,

Sub: Disclosure under Regulation 54 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

Re: Security cover Certificate

We hereby enclose the Security cover certificate as at June 30, 2026 pursuant to Regulation 54 of the Listing Regulations.

Request you to kindly take on record the information and disseminate the same to the investors through the website.

Kindly take it on record.

Thanking You.

Yours faithfully,

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY
Digitally signed by RAJKUMAR RAMASAMY
Date: 2026.08.14 15:07:46 +05'30'

Rajkumar Ramasamy
Managing Director
DIN: 01506017

suri & co.
CHARTERED ACCOUNTANTS

Offices: Chennai, Madurai, Coimbatore, Thiruvananthapuram, Coonoor, Bengaluru, Kochi & Mumbai

CERTIFICATE

To

Board of Directors,

Best Finance Corporation Limited.

Auditor's Certificate with respect to maintenance of security cover pursuant to Regulation 54 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

1. We, Suri & Co Chartered Accountants, are the Statutory Auditors of Best Finance Corporation Limited ("the Company") and have been requested by the Company to certify the accompanying Statement showing 'Security Cover' for the listed non-convertible debt securities as at June 30, 2026 (the "Statement") pursuant to the requirements of the Regulation 54 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, (the "SEBI Regulations").

   Accordingly, the Company has prepared the details of security cover available for debenture holders in accordance with the financial statements as of June 30, 2026 and other relevant records/documents maintained by the Company as per attached Certificate and Annexure-A to the unaudited financial results. We have stamped the same for identification purposes.

2. We understand that this certificate is required by the Company for the purpose of submission with BSE Limited and Mitcon Credentia Trusteeship Services Limited ("the Debenture Trustee") with respect to maintenance of asset cover in respect of listed non-convertible debt securities ("NCDs") of the Company as per Regulation 54 of Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulation, 2015 ("Regulations") in the format notified by SEBI vide circular no. SEBI/HO/DDHS-PoD3/P/CIR/2024/46 dated May 16, 2024.

Management Responsibility

3. The preparation of the accompanying statement is the responsibility of the management of the Company. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of the statement, the preparation and maintenance of books of accounts based on which the statement has been drawn up for the purpose of this certificate, all accounting and other relevant supporting records and documents and applying an appropriate basis of preparation, and making estimates that are reasonable in the circumstances.

4. The management is also responsible for
   a. ensuring the maintenance of adequate security cover available for listed NCDs as per Regulation 54 of LODR Regulations
   b. accurate computation of security cover available for listed NCDs which is based on unaudited financial results of the company as of June 30, 2026
   c. compliance with all covenants, respective regulations, offer documents/ information memorandum and debenture trust deeds entered between the company and debenture trustees in respect of NCDs
   d. compliance of relevant terms of the aforesaid SEBI Regulations in all respects
   e. providing of all relevant information to the company's debenture trustee

5. The responsibility includes ensuring that the relevant records provided to us for our examination are correct and complete.

Auditor's Responsibility

6. Our responsibility is to report that the book values as considered in the Statement, in relation to the computation of Security cover, is in agreement with the financial results as at and for the quarter ended June 30, 2026.

7. We have reviewed the Financial Results for the quarter ended June 30, 2026, prepared by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and issued an unmodified conclusion vide our report dated August 14,2026. Our review of these unaudited financial results for the quarter ended June 30, 2026, was conducted in accordance with the Standard on Review engagements (SRE) 2410, "Review on Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India ("ICAI") respectively.

8. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the Institute of Chartered Accountants of India.

M/s SURI & CO. FRN: 004283S COIMBATORE 641 043 Chartered Accountants

9. We have complied with the relevant requirements of the Standard on Quality Control - 1, "Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements".

10. A limited assurance engagement includes performing procedures to obtain sufficient appropriate evidence on the applicable criteria, mentioned above. The procedures performed vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we have performed the following procedures in relation to the Statement:
    (a) Obtained and read the Debenture Trust Deed in respect of the secured Debentures and noted the asset cover percentage required to be maintained by the Company in respect of such Debentures.
    (b) Traced and agreed the principal amount and interest accrued thereon of the Debentures outstanding as on June 30, 2026, to the unaudited financial results of the Company.
    (c) Obtained and read the particulars of asset cover required to be provided in respect of Debentures as indicated in the Debenture Trust Deed.
    (d) Traced the value of assets indicated in Annexure-A of the Statement to the reviewed financial results of the Company and unaudited books of account maintained by the Company as on June 30, 2026.
    (e) Examined and verified the arithmetical accuracy of the computation of asset cover indicated in Annexure-A of the Statement.

Conclusion

11. Based on the procedures performed by us, as referred to in paragraph 10 above and according to the information and explanations received and Management representations obtained, nothing has come to our attention that causes us to believe that:
    (a) The computation of security cover available for debenture holders contained in the Annexure-A is not in agreement with the unaudited financial results and books of accounts and other relevant records and documents maintained by the Company.
    (b) Security cover available for debenture holders is not 100% or less than the cover required as per Offer Document/ Information Memorandum in respect of listed debt securities.

M/s SURI & CO. FRN: 004283S COIMBATORE 641 043 Chartered Accountants

Restriction on Use

This report is being issued to the Company pursuant to the requirements of Regulation 54 of the Securities and Exchange Board of India (listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). Our report should not be used for any other purpose or by any person other than the addressees of this report. Accordingly, we do not accept or assume any liability or duty of care to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

For Suri & Co.,
Chartered Accountants
Firm Reg No.004283S

K.C.Annamalai

K C Annaahmalai
Partner
Membership No.223395
UDIN: 26223395DFNMZQ3527
Place: Tirupur
Date: 14th August 2026

Annexure - I
BEST FINANCE CORPORATION LIMITED
Security Cover Certificate for the period ended 30.06.2026

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Particulars	Description of Assets for which this certificate relates	Exclusive Charge	Exclusive Charge	Pari Passu Charge	Pari Passu Charge	Pari Passu Charge	Assets not offered as security	Elimination on (amount in negative)	Total (C to H)	Related to only those items covered in the certificate				
		Debts for which this certificate is being issued	Other Secured Debts	Debts for which this certificate is being issued	Assets shared by pari passu debt holder (includes debt for which this certificate is issued & other debt with pari passu charge)	Other assets on which there is pari passu charge (Excluding items covered in column F)		debt amount considered more that once (due to exclusive plus pari passu charge)		Market value for assets charged on exclusive	Carrying/book value for exclusive charge assets where market value is not ascertainable or applicable (For E.g., Bank Balance, DSRA market value is not applicable)	Market value for Pari Passu charge Assets	Carrying/book value for pari passu charge assets where market value is not ascertainable or applicable (For E.g., Bank Balance, DSRA market value is not applicable)	Total Value (=K+L+M+N)
		Book Value	Book Value	Yes/No	Book Value	Book Value						Related to Column F		
ASSETS														
Property, Plant and Equipment				No	-	-	1,080.39	-	1,080.39	-	-	-	-	-
Capital Work in progress				No	-	-	-	-	-	-	-	-	-	
Right of use Assets				No	-	-	1,675.00	-	1,675.00	-	-	-	-	
Goodwill				No	-	-	-	-	-	-	-	-	-	
Intangible Assets				No	-	-	37.24	-	37.24	-	-	-	-	
Intangible Assets under development				No	-	-	10.74	-	10.74	-	-	-	-	
Investments				No	-	-	384.00	-	384.00	-	-	-	-	
Loans				Yes	5,172.24	129,223.64	-	-	134,395.88	-	-	-	5,172.24	5,172.24
Inventories				No	-	-	-	-	-	-	-	-	-	
Trade Receivables				No	-	-	-	-	-	-	-	-	-	
Cash & Cash Equivalents				Yes	-	231.42	-	-	231.42	-	-	-	-	-
Bank Balances other than cash & cash equivalents				No	-	-	-	-	-	-	-	-	-	-
Others				Yes	214.39	6,444.06	-	-	6,658.45				214.39	214.39
Total					**5,386.63**	**135,899.12**	**3,187.37**	-	**144,473.11**	-	-	-	**5,386.63**	**5,386.63**
LIABILITIES														
Debt securities to which this certificate pertains	Secured NCDs				4,019.87	-	-	-	4,019.87	-	-	-	4,019.87	4,019.87
Other Debt sharing pari-passu charge with above debt	Borrowings from Banks & FIs				74,696.76	-	-	-	74,696.76	-	-	-	-	-
Other debt					21,312.61	-		-	21,312.61	-	-	-	-	-
Subordinate Debt					-	-	10,027.95	-	10,027.95	-	-	-	-	-
Borrowings					-	-	-	-	-	-	-	-	-	-
Bank					-	-	-	-	-	-	-	-	-	-
Debt Securities					-	-	-	-	-	-	-	-	-	-
Others					-	-	-	-	-	-	-	-	-	-
Trade payables					-	-	77.56	-	77.56	-	-	-	-	-
Lease Liabilities					-	-	1,763.65	-	1,763.65	-	-	-	-	-
Provisions					-	-	898.89	-	898.89	-	-	-	-	-
Others					-	-	1,071.26	-	1,071.26	-	-	-	-	-
Total					**100,029.24**	-	**13,839.31**	-	**113,868.55**	-	-	-	**4,019.87**	**4,019.87**
Cover on Book Value														
Cover on Market Value														
	Exclusive Security Cover Ratio	NA			Pari Passu Security Cover Ratio	1.34							1.34	1.34

Note:
1. We confirm that the Company has complied with the covenants mentioned in the disclosure documents of the Secured listed non-convertible debentures for the quarter ended June 30, 2026.

M/s. S.D. & Co. FRN: 004283S COIMBATORE 641 043 Chartered Accountants

Place: Tirupur
Date: August 14, 2026

BEST FINANCE CORPORATION LTD.

For Best Finance Corporation Limited

Rajkumar Ramasamy
Managing Director
DIN: 01506017