05.11.2026

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 05th November, 2026, pursuant to Regulations 51 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015;
b) Unaudited financial results of the company for the quarter & half year ended September 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 September 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 Thursday, November 05, 2026 have, inter alia, considered and approved the Unaudited Financial Results of the Company for the quarter and half year ended November 05, 2026.

It may please be noted that the meeting was commenced at 11.45 A.M. and concluded at 08.30 P.M.

Kindly take it on record.

Thanking You.

Yours faithfully,

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY
Digitally signed by RAJKUMAR RAMASAMY
Date: 2026.11.05 20:45:54 +05'30'

Rajkumar Ramasamy
Managing Director
DIN: 01506017

BEST FINANCE CORPORATION LIMITED

05.11.2026

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 05th November 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 and half year ended September 30 , 2026
2. Adopted Limited Review Report and all other related documents for the quarter and half year ended September 30, 2026
3. Appointment of Mr.Venkatraman Prakash (DIN: 00102091) as the Independent Director of the Company subject to the approval of the members in the upcoming Extra Ordinary General Meeting (EGM).
4. Increase in the Authorised Capital of the Company upto Rs.60 Crores and the consequent amendment of Memorandum of Association, subject to the confirmation of members in the upcoming EGM.
5. Increase in the Managerial Remuneration of Director Mr. P S Saravan (DIN:06518225), subject to the approval of members in the upcoming EGM.
6. Fresh issuance of Privately Placed Non-Convertible Debentures (NCDs) upto Rs.200 Crores.
7. Scheduled the EGM on 27th November, 2026

The above said Board meeting commenced at 11.45. A.M. and concluded at 08.30 P.M.

Kindly take it on record.

Thanking You.

Yours faithfully,

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY
Digitally signed by RAJKUMAR RAMASAMY
Date: 2026.11.05 20:46:22 +05'30'

Rajkumar Ramasamy
Managing Director
DIN: 01506017

suri & co.
CHARTERED ACCOUNTANTS

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

Independent Auditor's Limited Review Report on the Unaudited Financial Results of Best Finance Corporation Limited for the quarter and half year ended September 30, 2026 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 ("the Statement") of Best Finance Corporation Limited ("the Company") for the quarter and the half year ended September 30, 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.

Management Responsibility

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 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. FRN : 004283S COIMBATORE 641 043 Chartered Accountants

suriandco.com | cbe@suriandco.com | 0422 - 2433627 / 2448664 | SSS Towers, First Floor, No. 432, Mettupalayam Road (Near Hotel Annapoorna) Coimbatore - 641 043.

GSTIN - 33AABFS5023Q1Z2

Auditors Responsibility

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, prepared in accordance with the recognition and measurement principles laid down in the foresaid Indian Accounting Standards 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.

Other Matter

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

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

The Company's debt securities were listed on March 10, 2026, and accordingly, the Listing Regulations apply from that date. Consequently, the comparative financial information for the corresponding quarter and the half year ended September 30, 2025, 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: 26223395EXEAIT1325
Place: Tirupur
Date: November 5, 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 and Half-year ended September 30,2026
(All amounts are in Indian Rupees in lakhs, unless otherwise stated)

	Particulars	Quarter Ended			Half Year Ended		Year Ended
		Sep 30,2026 Unaudited	June 30,2026 Unaudited	Sep 30,2025 Unaudited	Sep 30,2026 Unaudited	Sep 30,2025 Unaudited	March 31,2026 Audited
	Revenue from operations						
	(i). Interest Income	8,060.31	6,790.54	3,668.43	14,850.85	6,856.51	16,592.91
	(ii). Fees and commission Income	170.25	155.91	101.72	326.16	190.45	625.66
I	**Total Revenue from operations**	8,230.56	6,946.45	3,770.15	15,177.01	7,046.96	17,218.57
II	**Other Income**	1.44	56.87	1.34	58.31	2.63	88.10
III	**Total Income (I+II)**	**8,232.00**	**7,003.32**	**3,771.49**	**15,235.32**	**7,049.59**	**17,306.67**
	Expenses						
	(i). Finance Costs	2,914.45	2,557.50	1,245.94	5,479.26	2,354.84	6,068.07
	(ii). Impairment on financial instruments	702.96	75.38	103.00	778.33	146.64	500.50
	(iii). Employee Benefits Expenses	838.22	641.31	519.16	1,479.53	962.06	2,726.39
	(iv). Depreciation, amortization and impairment	186.14	162.21	127.06	348.36	62.07	496.86
	(v). Other Expenses	378.33	264.43	279.19	642.76	528.49	1,121.70
IV	**Total Expenses (IV)**	**5,020.10**	**3,700.83**	**2,274.35**	**8,728.24**	**4,054.10**	**10,913.52**
V	**Profit / (Loss) before exceptional items and tax - (III- IV)**	3,211.90	3,302.49	1,497.14	6,507.08	2,995.49	6,393.15
VI	**Exceptional Items**	-	-	-	-	-	-
VII	**Profit / (Loss) before tax (V - VI)**	**3,211.90**	**3,302.49**	**1,497.14**	**6,507.08**	**2,995.49**	**6,393.15**
	Tax expense						
	(1) Current tax	912.00	867.00	376.80	1,779.00	753.90	1,894.18
	(2) Deferred tax	(103.33)	(9.18)	24.98	(112.51)	-	(47.35)
	(3) Income Tax relating to earlier years	(0.29)	-	-	(0.29)	-	13.12
VIII	**Total Tax Expense**	808.38	857.82	401.78	1,666.20	753.90	1,859.95
IX	**Profit/(Loss) for the period after tax (VII - VIII)**	**2,403.52**	**2,444.67**	**1,095.36**	**4,840.88**	**2,241.59**	**4,533.19**
	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit and loss	27.95	2.47	-	30.42	-	-
	(ii) Income tax Relating to Items that will not be reclassified to profit and loss	(7.03)	(0.62)	-	(7.66)	-	-
	Subtotal (A)	20.92	1.85	-	22.76	-	-
	B (i) Items that will be reclassified to profit and loss	-	-	-	-	-	-
	(ii) Income tax Relating to Items that will be reclassified to profit and loss	-	-	-	-	-	-
	Subtotal (B)	-	-	-	-	-	-
X	**Other ComprehensiveIncome (A + B)**	20.92	1.85	-	22.76	-	-
XI	**Total Comprehensive Income for the Period (IX+X)**	**2,424.44**	**2,446.52**	**1,095.36**	**4,863.64**	**2,241.59**	**4,533.19**
XII	**Earnings per Equity Share (Face Value of Rs.100 each)***						
	(1) Basic	80.12	81.49	48.64	161.36	99.54	170.13
	(2) Diluted	80.12	81.49	48.64	161.36	99.54	170.13

*Not annualised for the quarter/half-year ended

For Best Finance Corporation Limited

Rajkumar Ramasamy
Managing Director
DIN: 01506017

Place: Tirupur
Date: November 05, 2026

M/s. SURI & CO. FRN : 0042835 COIMBATORE Chartered Accountants

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 Asssets and Liabilities as at September 30,2026

(All amounts are in Indian Rupees in lakhs, unless otherwise stated)

Particulars	As at September 30,2026 Unaudited	As at March 31,2026 Audited
ASSETS		
(1) Financial Assets		
(a)Cash and Cash Equivalents	297.13	420.30
(b)Bank Balance other than (a) above	-	2,100.00
(c)Derivative financial instruments	-	-
(c)Receivables		
(i)Trade Receivables	-	-
(ii)Other Receivables	0.34	0.91
(d)Loans	158,483.69	119,470.63
(e)Investments	384.00	3,579.69
(f)Other Financial assets	8,680.74	3,171.86
Total Financial Assets	**167,845.90**	**128,743.39**
(2) Non-Financial Assets		
(a)Current tax assets (Net)	-	-
(b)Deferred tax Assets (Net)	185.36	65.82
(c)Property, Plant and Equipment	1,284.49	904.48
(d)Right of use assets	2,494.00	1,630.90
(d)Capital work-in-progress	-	-
(e)Intangible assets under development	10.74	10.74
(f)Other Intangible assets	31.34	43.07
(g)Other non-financial assets	741.47	605.24
Total Non-Financial Assets	**4,747.40**	**3,260.25**
Total Assets	**172,593.30**	**132,003.64**
LIABILITIES AND EQUITY		
LIABILTIES		
(1) Financial Liabilities		
(a) Payables		
(I)Trade Payables		
(i) Total outstanding dues of micro and small enterprises	0.49	7.26
(ii) Total outstanding dues of creditors other than micro and small enterprises	78.99	23.11
(II) Other Payables		
(i) Total outstanding dues of micro and smal enterprises	-	-
(ii) Total outstanding dues of creditors other than micro and small enterprises	-	-
(b)Debt Securities	8,992.89	4,000.00
(c)Borrowings (Other than Debt Securities)	115,578.89	96,747.64
(d)Deposits	-	-
(e)Subordinated Liabilities	10,131.43	-
(f)Lease Liabilities	2,586.20	1,702.39
(g)Other financial liabilities	1,308.22	731.01
Total Financial Liabilities	**138,677.11**	**103,211.41**
(2) Non-Financial Liabilities		
(a)Provisions	852.60	533.20
(b)Other non-financial liabilities	85.57	100.98
(3) Equity	**938.17**	**634.18**
(a) Equity Share capital	3,000.00	3,000.00
(b)Other Equity	29,978.02	25,158.05
	32,978.02	**28,158.05**
Total Equity and Liabilities	**172,593.30**	**132,003.64**

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

BEST FINANCE CORPORATION LIMITED TIRUPUR

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 Cash Flows for the Half-year ended September 30, 2026

(All amounts are in Indian Rupees in lakhs, unless otherwise stated)

Particulars	Half year ended Sep 30,2026 Unaudited	Year ended March 31,2026 Audited
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit before Tax	6,507.08	6,393.15
Adjustments to reconcile profit befoe tax to net cash flows:		
Finance Cost	5,479.26	6,068.07
Depriciation, amortisation and impairment	348.36	496.86
Impairment on financial instruments	778.33	500.50
Bad debts written off	0.28	7.00
Provision for Gratuity	26.91	60.05
Modification Loss / (Gain) Arising from Changes in Loan Terms	1.88	-
Profit on sale of asset	-	(35.48)
Interest received on fixed deposits	(3.29)	(9.16)
Cash outflow towards finance costs	(5,212.95)	(5,706.61)
Operating profit before working capital changes	**7,925.86**	**7,774.38**
Adjustments for:		
(Increase)/Decrease in other receivables	0.58	(4.01)
(Increase)/Decrease in Loans	(39,791.39)	(63,530.89)
(Increase)/Decrease in other financial assets	(5,508.88)	(591.16)
(Increase)/Decrease in other non financial assets	(136.25)	(515.81)
(Increase)/Decrease in other non financial liabilties	(15.41)	61.78
(Increase)/Decrease in Other financial liabilities	10,862.25	418.87
(Increase)/Decrease in Payables	49.11	(18.34)
(Increase)/Decrease in Provisions	52.69	69.20
Cash used in operations		
Income tax paid (net of refunds)	(1,512.00)	(1,929.00)
Net Cash from / (used in) operating activities	**(28,073.44)**	**(58,264.98)**
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, plant,and equipment and intangibles assets	(484.69)	(436.24)
Proceeds from Sale of Property, Plant & Equipments	-	35.48
(Increase) / decrease in Investments	3,195.69	(2,397.19)
(Increase) / decrease in other bank balances	2,100.00	(2,100.00)
Interest received on fixed deposits	3.29	8.83
Dividend Received	-	-
Net Cash from / (used in) investing activities	**4,814.29**	**(4,889.12)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of equity share capital (including share premium)	-	5,535.07
Increase / (decrease) in debt securities	5,000.00	4,000.00
Increase / (decrease) in borrowings (other than debt securities)	18,406.64	54,142.86
Cash outflow towards Lease	(270.66)	(378.67)
Net Cash from / (used in) financing activities	**23,135.98**	**63,299.26**
Net Increase/ (Decrease) in Cash and Cash Equivalents (A+B+C)	**(123.17)**	**145.16**
Cash and Cash Equivalents at the beginning of the period	420.30	275.14
Cash and Cash Equivalents at the end of the period/year	**297.13**	**420.30**

M/s. SURI & CO. FRN : 0042835 COIMBATORE 641 043 Chartered Accountants

BEST FINANCE CORPORATION LIMITED TIRUPUR

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 and Half-year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 5, 2026. The financial results for the quarter and Half-year ended September 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 All secured listed NCDs issued by the Company are secured by way of first pari-passu charge on book debts/receivables to the extent as stated in the respective information memorandums. As on September 30, 2026, the security cover available in respect of secured non convertible debt securities is 1.34. 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 and half-year ended September 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 and the half year ended September 30, 2025, were not subject to review.

9 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.

10 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.

11 During the half-year ended September 30, 2026, the Company has issued 50,000 Non-Convertible Redeemable Debentures (NCRDs) of Rs.10,000/- each amounting to ₹5,000 Lakhs on a private placement basis and allotment made on September 11, 2026 and it is redeemable at par after 21 months and one day.

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

M/s. SURI & CO. FRN : 0042835 COIMBATORE 641 043 Chartered Accountants

For Best Finance Corporation Limited

Rajkumar Ramasamy
Managing Director
DIN: 01506017

BEST FINANCE CORPORATION LIMITED TIRUPUR

Place: Tirupur
Date: November 5, 2026

BEST FINANCE CORPORATION LIMITED

Annexure I

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

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

Sl No	Particulars	Note No.	Half Year ended September 30, 2026
1	Debt-equity ratio	2	4.08
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	32,978.02
7	Net profit after tax		4,840.88
8	**Earnings per share**		
	Basic		161.36
	Diluted		161.36
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	0.81
14	Debtors' turnover		NA
15	Inventory turnover		NA
16	Operating margin (%)		NA
17	Net profit margin (%)	5	31.77%
18	**Sector specific equivalent ratios, as applicable**		
	(i) Gross NPA to Gross Loan Assets	6	1.71%
	(ii) Net NPA to Gross Loan Assets	7	1.20%
	(iii) Capital Adequacy Ratio (CRAR)	8	25.37%
	(iv) Provision Coverage Ratio	9	30.14%

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 = {Total debts}/ 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

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

For Best Finance Corporation Limited

Rajkumar Ramasamy
Managing Director
DIN: 01506017

BEST FINANCE CORPORATION LIMITED TIRUPUR

Place: Tirupur
Date: November 05, 2026

November 05, 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 November 05, 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: 2026.11.05 20:46:47 +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 September 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 September 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.

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

suriandco.com | cbe@suriandco.com | 0422 - 2433627 / 2448664 | SSS Towers, First Floor, No. 432, Mettupalayam Road (Near Hotel Annapoorna) Coimbatore - 641 043.

GSTIN - 33AABFS5023Q1Z2

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 September 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 Half Year ended September 30, 2026.

7. We have reviewed the Financial Results for the quarter and half year ended September 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 November 05,2026. Our review of these unaudited financial results for the quarter and half year ended September 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.

M/s. SURI & CO. FRN: 0042035 COIMBATORE 641 043 Chartered Accountants

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.

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 September 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 September 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.

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 Annaahmalai
Partner
Membership No.223395
UDIN: 26223395TWOZWA9051
Place: Tirupur
Date: 05, November 2026

Annexure - I

BEST FINANCE CORPORATION LIMITED

Security Cover Certificate for the period ended 30.09.2026

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 (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	-	-	1,284.49	-	1,284.49	-	-	-	-	-
Capital Work in progress				No	-	-	-	-	-	-	-	-	-	-
Right of use Assets				No	-	-	2,494.01	-	2,494.01	-	-	-	-	-
Goodwill				No	-	-	-	-	-	-	-	-	-	-
Intangible Assets				No	-	-	31.34	-	31.34	-	-	-	-	-
Intangible Assets under development				No	-	-	10.74	-	10.74	-	-	-	-	-
Investments				No	-	-	384.00	-	384.00	-	-	-	-	-
Loans				Yes	11,480.98	1,47,002.71	-	-	1,58,483.69	-	-	-	11,480.98	11,480.98
Inventories				No	-	-	-	-	-	-	-	-	-	-
Trade Receivables				No	-	-	-	-	-	-	-	-	-	-
Cash & Cash Equivalents				Yes		297.13	-	-	297.13	-	-	-	-	-
Bank Balances other than cash & cash equivalents				No	-	-	-	-	-	-	-	-	-	-
Others				Yes	596.11	9,011.80	-	-	9,607.92				596.11	596.11
Total					**12,077.09**	**1,56,311.64**	**4,204.58**	**-**	**1,72,593.32**	-	-	-	**12,077.09**	**12,077.09**
LIABILITIES														
Debt securities to which this certificate pertains	Secured NCDs				9,012.76	-	-	-	9,012.76	-	-	-	9,012.76	9,012.76
Other Debt sharing pari-passu charge with above debt	Borrowings from Banks & FIs				93,103.91	-	-	-	93,103.91	-	-	-	-	-
Other debt					22,474.98	-	-	-	22,474.98	-	-	-	-	-
Subordinate Debt					-	-	10,131.43	-	10,131.43	-	-	-	-	-
Borrowings					-	-	-	-	-	-	-	-	-	-
Bank					-	-	-	-	-	-	-	-	-	-
Debt Securities					-	-	-	-	-	-	-	-	-	-
Others					-	-	-	-	-	-	-	-	-	-
Trade payables					-	-	79.48	-	79.48	-	-	-	-	-
Lease Liabilities					-	-	2,586.20	-	2,586.20	-	-	-	-	-
Provisions					-	-	852.60	-	852.60	-	-	-	-	-
Others					-	-	1,373.92	-	1,373.92	-	-	-	-	-
Total					**1,24,591.65**	-	**15,023.63**	-	**1,39,615.28**	-	-	-	**9,012.76**	**9,012.76**
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 and half year ended September 30, 2026.

For Best Finance Corporation Limited

Rajkumar Ramasamy
Managing Director
DIN: 01506017

Place: Tirupur
Date: November 05, 2026

SURI & CO.
CHARTERED ACCOUNTANTS

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

INDEPENDENT AUDITOR'S REPORT ON THE FINANCIAL COVENANTS FOR NON-CONVERTIBLE DEBENTURES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

To
The Board of Directors,
Best Finance Corporation Limited,
89/2, Padmavathi Puram,
Avinashi Road,
Tirupur – 641603.

1. This report is issued in accordance with the terms of our engagement letter dated 25th July 2026 with Best Finance Corporation Limited (hereinafter referred as "the Company").

2. We have been requested by the Company to issue a report on the financial covenants for the period ended September 30, 2026 in relation to Non-Convertible Debentures (ISIN - INE0D4Z07029) issued by it in accordance with Debenture Trust Deed read along with Regulation 56(1)(d) of SEBI (LODR) Regulations, 2015 for onward submission to debenture trustees. The Company has prepared the accompanying Statement **(Annexure-I)** showing the prescribed financial covenants in respect of the Non-Convertible Debentures (hereinafter referred as "the statement"). As per Company's request, we have verified the accompanying statement and initialled the same for identification purposes only.

Management's Responsibility

3. The management of the company is responsible for complying with the covenants in respect of Non-Convertible Debentures issued, compliance with Regulation 56(1)(d) of SEBI (LODR) Regulations, 2015 and the preparation of the accompanying Statement in accordance with the regulations. This responsibility includes the preparation and maintenance of all accounting and other relevant supporting records and documents.

4. This responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and presentation of Statement and applying an appropriate basis of preparation and making estimates that are reasonable in the circumstances and providing timely relevant information to the trustees.

Auditor's Responsibility

5. In terms of the engagement letter, it is our responsibility to provide a limited assurance on the Financial covenants for the period ended September 30, 2026 as mentioned in Schedule VIII of the Debenture Trust Deed with respect Non-Convertible Debentures issued by the company.

6. We have obtained the following details of the Non- Convertible Debentures issued by the company and outstanding as on September 30, 2026, to check the compliance with respective covenants.

S.No.	ISIN	Date of Allotment	Issue Size (Amount in Rs. crores)	Debenture Trust Deed execution date
1	INE0D4Z07029	11-09-2026	50.00	10-09-2026

- Statement showing the computation of financial covenants for Non- Convertible Debentures.
- Debenture Trust Deed dated September 10, 2026.
- Respective Key information documents

7. We have reviewed the Financial Results for the quarter and half year ended September 30, 2026, prepared by the Company pursuant to the requirements of Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, and issued an unmodified conclusion.

8. We conducted our examination of the Statement in accordance with the Guidance Note on Reports or Certificates for Special Purposes issued by the Institute of Chartered Accountants of India (ICAI) in so far as

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GSTIN - 33AABFS5023Q1Z2

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

applicable for the purpose of the certificate. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by ICAI. Our scope of work did not include verification of compliance with other requirements of the other regulations and notification issued by regulatory authorities from time to time and any other laws and regulations applicable to the Company.

9. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements, issued by ICAI.

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:
    - Obtained and read the Debenture Trust Deed and the Key Information Documents in respect of the Debentures and noted whether any financial covenants required to be complied by the Company in respect of such Debentures.
    - Traced the outstanding balances of the NCDs with the books of account provided by the Company as on September 30, 2026, to the unaudited, reviewed financial results of the Company as at September 30, 2026.
    - Obtained and read the particulars of the financial covenants compliance required to be provided in respect of Debentures as indicated in the Debenture Trust Deed.
    - Verified the financial covenants, its computation and verified the data considered for the computation with the financial results for the half year ended September 30, 2026.

Basis of conclusion

11. There are inherent limitations in verifying the covenants, since we have relied on the records, information and representations provided by the Company's management, and have tested the covenants only to the extent described in paragraph 10. Accordingly, we have provided limited assurance on the subject matter referred to in that paragraph.

Conclusion

12. 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 the financial covenants mentioned for debenture holders contained in the **Annexure I** is not in agreement with the unaudited books of accounts and other relevant records and documents maintained by the Company.

Restriction on Use

13. The report has been issued at the request of the Company, for submission to the Debenture Trustees. Our report should not be used for any other purpose or by any person other than the addressees of this certificate. Accordingly, we do not accept or assume any liability or duty of care to any other person to whom this certificate 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 Registration No. 004283S

K.C. Annaahmalai
Partner
Membership No: 223395
UDIN: 26223395TMQBQX6437

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

Place: Tirupur
Date: 05.11.2026

BEST FINANCE CORPORATION LIMITED

UDIN: 26223395TMQBQX6437

Annexure-I to the report with UDIN _____ dt. November 5, 2026

Statement showing compliance of financial covenants.

S.No	Loan Covenants	Results
1	COMPANY'S COVENANTS	
A	Capital adequacy ratio Tier I	18.87%
B	Portfolio at Risk (PAR) > 90 days shall not exceed 2.50% (Two point Five zero percent) of Gross Loan portfolio.	1.71%
C	Total Debt to Tangible Net worth	3.95
D	Maximum permissible ratio of sum of PAR>90 and write-off.	1.20%
E	Minimum Tangible Net Worth to Assets under Management (AUM).	20.48%
F	Cumulative mismatches in ALM should be positive for all buckets. Undrawn sanction will be excluded for the purpose of the calculation.	Positive
G	Ensure that its profit after tax (as determined in accordance with Applicable Accounting Standards) is not negative for any financial quarter.	Positive

The above results have been computed in accordance with the guidelines prescribed under Schedule VIII (Financial Covenants) of the Debenture Trust Deed dated September 10, 2026.

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY

Digitally signed by RAJKUMAR RAMASAMY
Date: 2026.11.05 20:47:15 +05'30'

Rajkumar Ramasamy

Managing Director

DIN 01506017

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

November 05, 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 September 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 September 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.

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: 2026.11.05 20:47:33 +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, 2015 we hereby certify the following:

The proceeds of Non-Convertible Debentures issued by the Company till September 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.

Statement of utilization of Secured Rated Listed Redeemable Non-Convertible Debentures. allotted on September 11,2026 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
Best Finance Corporation Limited	INE0D4Z07029	Private placement	Secured Rated Listed Redeemable Non-Convertible Debentures	September 11,2026	50,00,00,000	50,00,00,000	No	NA	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	Private Placement
Type of instrument	Non-convertible Debentures
Date of raising funds	September 11, 2026
Amount raised	₹50,00,00,000
Report filed for quarter ended	September 11, 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
On lending purpose through gold loans	NA	NA	NA	Funds have been utilized for the stated object only.	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: 2026.11.05 20:47:52 +05'30'

Rajkumar Ramasamy
Managing Director
DIN: 01506017

SURI & CO.
CHARTERED ACCOUNTANTS

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

REPORT ON UTILISATION OF NCD PROCEEDS

To
The Board of Directors
Best Finance Corporation Limited.

This report is issued in accordance with the terms of our engagement letter dated July 25, 2026.

The accompanying Statement **(Annexure-I)** contains the details of amount borrowed by way of issue of Non Convertible Secured debentures of Rs.50 Crores issued in the month of September 2026 (hereinafter referred together as "the statement") as required pursuant to compliance with the terms and conditions contained in the debenture trust deed dated September 10, 2026, (hereinafter referred to as the "Debenture Trust deed"), which we have initialled for identification purposes only.

Management's Responsibility for the Statement

The preparation of the Statement is the responsibility of the Management of Best Finance Corporation Limited (hereinafter the "Company") including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes the design, implementation, and maintenance of internal controls relevant to the preparation and presentation of the Statement and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The management is also responsible for ensuring that the company complies with all the relevant requirements of the SEBI circular, SEBI Regulations, Companies Act, 2013, debenture trust deed dated September 10, 2026 and other applicable laws and regulations, as applicable provides all relevant information to Debenture Trustee (MITCON Credentia Trusteeship Services Limited).

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

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GSTIN - 33AABFS5023Q1Z2

Our responsibility

Pursuant to the requirement of the Debenture Trust deed, it is our responsibility to provide a limited assurance whether:

The amounts borrowed in the month of September 2026, by way of issue of Non Convertible Secured Debentures as per the statement has been utilised for the purposes of onward lending in their financing activities and for the ordinary course of business and general corporate purposes.

We have reviewed the Financial Results for the Half year ended September 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 dated November 5, 2026. Our review of these financial results for the Half year ended September 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.

We conducted our examination of the Statement 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.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firm that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Service Engagements.



Conclusion

Based on the procedures performed by us, as referred 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,
the amounts borrowed through Non Convertible Secured debentures of Rs.50 Crores issued in the month of September 2026 have been utilised for the purpose of onward lending in their financing activities and for the ordinary course of business and general corporate purposes.

Restriction of use

This report is addressed to and provided to the Board of Directors of the Company solely for the purpose to enable comply with requirement of Debenture trust deed and to submit the accompanying Statement to Debenture Trustee (MITCON Credentia Trusteeship Services Limited), and should not be used by any other person or for any other purpose. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

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

K.C.Annaahmalai

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

K C Annaahmalai
Partner
Membership No.223395
UDIN: 26223395WDYFU9722
Place: Tirupur
Date: November 5, 2026

BEST FINANCE CORPORATION LIMITED

UDIN: 26223395WDYFU9722

Annexure-I to the report with UDIN dated November 5, 2026

Best Finance Corporation Limited

ISIN	Face Value ₹ in Crores.	Inflow Amount ₹ in Crores.	Fund Utilised ₹ in Crores.	Date of Allotment	Maturity	Secured / Unsecured
INE0D4Z07029	50	50	50	11-09-2026	12-06-2028	Secured
Total	50	50	50			

The proceeds of the above Non Convertible Secured Debentures has been utilised for the purposes of onward lending in their financing activities and for the ordinary course of business and general corporate purposes.

For Best Finance Corporation Limited

RAJKUMAR RAMASAMY Digitally signed by RAJKUMAR RAMASAMY Date: 2026.11.05 20:48:16 +05'30'

Rajkumar Ramasamy,

Managing Director

DIN 01506017

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