

UNAUDITED BALANCE SHEET AS AT Mar 31, 2026

CIN U67120RJ1995PLC009942

(Amount in Rs)

Particulars		Note No.	As at Mar 31, 2026
I. <u>EQUITY AND LIABILITIES</u>			
1 Shareholders' Funds			
(a) Share Capital	3		30,99,94,670
(b) Reserves and Surplus	4		74,04,20,721
			105,04,15,391
2 Non-Current Liabilities			
(a) Long-Term Borrowings	5		100,60,17,480
(b) Other Long Term Liabilities	6		62,48,143
			101,22,65,623
3 Current Liabilities			
(a) Short-Term Borrowings	8		170,28,23,764
(b) Trade Payables	9		1,779,731
(c) Other Current Liabilities	10		(256,765)
(d) Short-Term Provisions	7		60,897,326
			176,52,44,056
TOTAL			382,79,25,071
II. <u>ASSETS</u>			
Non-Current Assets			
1 (a) Fixed Assets		11	
(i) Tangible Assets			8,17,24,253
(ii) Intangible Assets			16,63,220
(b) Non-Current Investments			0
(c) Deferred Tax Assets (Net)	12		9,34,271
(d) Long-Term Loans and Advances	13		148,41,20,657
			156,84,42,402
2 Current Assets			
(a) Trade Receivables	15		4,708,721
(b) Cash and Bank Balances	16		69,11,18,759
(c) Short-Term Loans and Advances	13		151,81,23,382
(d) Other Current Assets	14		455,31,807
			225,94,82,669
TOTAL			382,79,25,071

UNAUDITED STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED Mar 31,2026

CIN U67120RJ1995PLC009942

(Amount in Rs)

Particulars		Note No.	For The Year Ended Mar 31, 2026
I.	Revenue From Operations	17	70,17,85,720
II.	Other Income	18	787,93,140
III.	Total Revenue		78,05,78,860
IV.	Expenses:		
	Employee Benefit Expenses	19	105,603,316
	Finance Costs	20	402,019,815
	Depreciation And Amortisation	21	14,598,531
	Loan Losses And Provisions	22	6,138,232
	Operating And Administration Expenses	23	114,179,103
	Total Expenses		64,25,38,997
V.	Profit Before Exceptional And Extraordinary Items and Tax		1380,39,863
VI.	Extraordinary Items		0
VII.	Profit/ (Loss) Before Tax for The Year		1380,39,863
VIII.	Tax Expense:		
	(1) Current Tax		358,90,364
	(2) Deferred Tax		0
IX	Profit/ (Loss) After Tax for The Year		1021,49,498
	Transfer To Statutory Reserve U/S 45 Ic(1) Of RBI Act, 1934		204,29,900
X	Profit/ (Loss) For the Year		817,19,599
XI	Earnings Per Equity Share:		
	(1) Basic		2.52
	(2) Diluted		2.52

Note 3	SHARE CAPITAL			
	(Amount in `)			
	Particulars	As at Mar 31		
		2026		
	Authorised			
	6,00,00,000 Equity Shares of ` 10 Each	60,00,00,000		
	Issued			
		2,31,46,967 Equity Shares of ` 10 Each	23,14,69,670	
		1,74,50,000 Equity Shares of ` 10 Each	17,45,00,000	
		40,59,69,670		
	Subscribed & Paid up			
2,31,46,967 Equity Shares of ` 10 Each		23,14,69,670		
1,74,50,000 Equity Shares of ` 4.5 Each		7,85,25,000		
	30,99,94,670			
3.1	Reconciliation of the Number of Shares Outstanding			
	(Amount in `)			
	Particulars	As at Mar 31		
		2026		
		No. of Shares	Amount	
	Equity Shares of ` 10 Fully Paid up			
	Shares Outstanding at the Beginning of the Year	214,22,816	2142,28,160	
	Shares Issued During the Year	17,24,151	172,41,510	
	Shares Issued During the Year Partly Paid Up	174,50,000	785,25,000	
	Shares Bought Back During the Year	0	0	
	Shares Outstanding at The End of The Year	4,05,96,967	30,99,94,670	
3.2	List of Shareholders Holding More Than 5% Shares in the Company			
a	Name of Shareholder	As at Mar 31		
		2026		
		No. of Shares Held	% of Holding	
	Equity Shares of ` 10 Fully Paid up			
	a) Arun Bagadia	162,51,014	40.03	
	b) Poonam Bagadia	153,01,698	37.69	
	c) Others	90,44,255	22.28	
	TOTAL	405,96,967	100.00	
Note 4	RESERVES AND SURPLUS			
	(Amount in `)			
	Particulars	As at Mar 31		
		2026		
	a) Share Premium Account		45,12,18,343	
		Opening Balance		3683,30,843
		Add: Received During the Year		828,87,500
	Closing Balance			
	b) Statutory Reserve u/s 45 IC(1) of RBI Act, 1934		581,94,980	
		Opening Balance		377,65,080
		Add: Set Aside During the Year		20429900
	Closing Balance			
	c) Surplus in the Statement of Profit and Loss		23,10,07,399	
		Opening Balance		14,92,87,800
		Add: Profit for the Year		102149498
		Less: Transfer to Statutory Reserve u/s 45 IC(1) of RBI Act, 1934		20429900
	Closing Balance			
	Total	74,04,20,721		

Note 5 LONG TERM BORROWINGS

(Amount in `)

Particulars	As at Mar 31
	2026
Term Loans	
From NBFCs'	399,470,152
From Banks'	189,266,436
From Ncd's	417,280,892
Total	1,006,017,480

Note 6 OTHER LONG TERM LIABILITIES

(Amount in `)

Particulars	As at Mar 31
	2026
First Loss Default Guarantee	6,188,143
Security from Agencies	,60,000
Total	62,48,143

Note 7 PROVISIONS

(Amount in `)

Particulars	As at Mar 31
	2026
a) Provision for Audit Fees and Tax Audit	300,000
b) Impairment loss allowance	24,706,962
c) Provision for Income Tax	35,890,364
Total	608,97,326

Note 8	SHORT TERM BORROWINGS	
	(Amount in `)	
	Particulars	As at Mar 31
		2026
	From NBFCs'	110,93,85,960
	From Banks'	25,18,04,468
	From Ncd's	34,16,33,336
	Total	170,28,23,764
Note 9	TRADE PAYABLES	
	(Amount in `)	
	Particulars	As at Mar 31
		2026
	Sundry Creditors'	1,779,731
	Total	1,779,731
Note 10	OTHER CURRENT LIABILITIES	
	(Amount in `)	
	Particulars	As at Mar 31
		2026
	Statutory Liabilities	-30,28,200
	Other Outstanding Expenses	2,771,435
	Total	-,2,56,765

BEST CAPITAL SERVICES LIMITED
FINANCIAL STATEMENT 2025-26

Notes forming part of the financial statements

Note: 11						
	Particulars	WDV as on 01.04.2025	Addition During The Year	Dep For The Year 2025-26	Adjusted With Retained Earnings	WDV as on 31 mar 2026
Tangible Assets:						
(A) Computer						
	Computer, Laptops and Printer	1,243,160.58	204,008.28	821,607.27	-	625,561.58
(B) Office Equipments		-			-	-
	Office Equipments	2,145,808.19	664,471.98	609,174.06	-	2,201,106.11
(C) Furniture and Fixtures						
	Furniture and Fixtures	10,341,807.35	422,042.03	2,727,478.19	-	8,036,371.19
(D) Land and Building						
	Land & Building	59,603,594.04	50,000.00	2,897,124.07		56,756,469.97
(E) Vehicles						
	Vehicles	14,891,920.76	5,398,092.00	6,185,268.32		14,104,744.43
(F) Intangible Assets						
	Software	3,021,099.29	-	1,357,879.02	-	1,663,220.28
	Total Assets (A+B+C)	91,247,390.21	6,738,614.29	14,598,530.94	-	83,387,473.56

Note 12	DEFERRED TAX ASSET		
	(Amount in `)		
	Particulars	As at Mar 31	
		2026	
	Deferred Tax Asset (Net)	9,34,271	
	Total	9,34,271	
Note 13	LOANS AND ADVANCES		
	Particulars	As at Mar 31	
		2026	
		Non Current	Current
	Secured, Considered Good	1,484,120,657	1,552,797,147
	Unsecured, Considered Good	-	,9,21,504
	Less:-Interest Due But Not Received	-	51,92,587
	Less:-Interest accrued on Loans & Advance	-	3,04,02,682
Total	148,41,20,657	151,81,23,382	

Note 14	OTHER CURRENT ASSETS			
		(Amount in `)		
	Particulars	As at Mar 31, 2026		
	TDS Receivables	19,28,961		
	Prepaid Expenses	-		
	Advance Tax	77,52,459		
	Rent Securities	11,15,796		
	Advance Staff	5,393,259		
	Unamoritised Processing fees & Commission	29,341,332		
	Total	455,31,807		
Note 15	TRADE RECEIVABLES			
	Particulars	As at Mar 31, 2026		
		Non Current	Current	
	Outstanding for a Period Exceeding Six Months from the Date they are Due for Payment	0	4,708,721	
	Others, Good	0		
		Total	0	4,708,721
	Note 16	CASH & CASH BALANCES		
	Particulars	As at Mar 31, 2026		
	Balances with Banks'	450,530,566		
	Fixed Deposit with Banks'	6,75,58,719		
	Fixed Deposit with Banks & NBFC (Lien mark)	16,62,02,358		
	Cash in Hand	68,27,116		
	Total	69,11,18,759		
Note 17	REVENUE FROM OPERATIONS			
	Particulars	For The Year Ended Mar 31		
		2026		
	Revenue from Operations	70,17,85,720		
		Total	70,17,85,720	
Note 18	OTHER INCOME			
	Particulars	For The Year Ended Mar 31		
		2026		
	Interest income From Fixed Deposit	18,472,713		
	Other Income	603,20,427		
		Total	787,93,140	

Note 19	EMPLOYEE BENEFIT EXPENSES	
	(Amount in `)	
	Particulars	For The Year Ended Mar 31
		2026
	Salary	710,90,639
	Contribution to Statutory Funds	15,94,170
	Director's Remuneration	32,918,507
	Total	1056,03,316
Note 20	FINANCE COST	
	(Amount in `)	
	Particulars	For The Year Ended Mar 31
		2026
	Interest Expenses	360,493,608
	Finance Charges	41,526,207
	Total	4020,19,815
Note 21	DEPRECIATION AND AMORTISATION	
	(Amount in `)	
	Particulars	For The Year Ended Mar 31
		2026
	Depreciation	13,240,652
	Amortisation Expenses	1,357,879
	Total	145,98,531
Note 22	LOAN LOSSES AND PROVISIONS	
	(Amount in `)	
	Particulars	For The Year Ended Mar 31
		2026
	Loss Assets	2,096,204
	Provision for Expected Credit Loss	4,042,028
	TOTAL	6138,232
Note 23	OPERATING AND ADMINISTRATIVE EXPENSES	
	(Amount in `)	
	Particulars	For The Year Ended Mar 31
		2026
	Advertisement Expenses	2,686,906
	Auditors Remuneration	300,000
	Business Promotion Expenses	5,901,687
	Bank Charges	648,484
	Commission	10,212,917
	Donation	1,829,100
	Electricity & Water Expenses	1,120,638
	Food & Beverage	3,492,271
	General Expenses	2,626,563
	Legal & Stamp Duty Expense	13,212,127
	Professional Exp	26,993,939
	Insurance Expenses	2,173,059
	News Paper & Periodicals	65,006
	Office Expenses	5,557,483
	Postage & Courier Expenses	1,242,580
	Printing & Stationery	1,545,136
	GST W/O	7,269,602
	Rent	7,533,992
	Repair & Maintenance	3,027,259
	Telephone & Mobile Expenses	894,924
	Travelling Expenses	10,403,448
	Vehicle Running Expenses	4,702,370
	Web Server Expenses	612,361
	Sundry Balance W/off	127,251
	Total	114,179,103

Note 24	EARNING PER SHARE	
		(Amount in `)
	Particulars	For The Year Ended Mar 31
		2026
	Net Profit / Loss	1021,49,498
	Weighted Average Number of Equity Shares	
	Basic	404,85,742
	Diluted	404,85,742
	<u>Earning Per Share</u>	
	Basic	2.52
	Diluted	2.52
	Face Value Per Share	10