



Independent Auditor's Review Report on quarterly and year to date Unaudited Financial Results of Clix Housing Finance Limited pursuant to the Regulation 52 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

The Board of Directors

Clix Housing Finance Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Clix Housing Finance Limited** ("the Company") for the quarter ended December 31, 2021 and for the year to date from April 01, 2021 to December 31, 2021 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of the company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



5. We draw attention to Note 5 to the Statement, which describes that the potential impact of the COVID-19 pandemic on the Company's financial results and particularly the impairment provisions are dependent on future developments, which are highly uncertain. Our report is not modified in respect of this matter.
6. The comparative financial information of the Company for the year ended March 31, 2021 included in the Statement have been audited by S.R. Batliboi & Associates LLP, the predecessor auditor. The report of the predecessor auditor on comparative financial information for the year ended March 31, 2021 dated June 04, 2021 expressed an unmodified conclusion/opinion on those financial results.
7. The statement includes the result for the quarter and nine month ended December 31, 2020, which has been prepared by management but have not been subjected to limited review or audit.
8. The Statement includes the results for the quarter ended September 30, 2021, being the balancing figure between the reviewed figures in respect of half year ended September 30, 2021 and the figures for the preceding quarter ended June 30, 2021, which has been approved by the Company's Board of Directors but have not been subjected to limited review or audit by us.

For **DMKH & Co.**
Chartered Accountants
FRN: 0116886W

Manish Kankani
Partner
Membership No.: 158020
UDIN: 22158020ABZXLH6923

Place: Mumbai
Date: February 14, 2022