

Independent Auditor's Review Report for the quarterly and nine month ended December 2022 on the unaudited Financial Results of the Company pursuant to Regulation 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Review Report To
The Board of Directors
Clix Capital Services Private Limited

1. We have reviewed the accompanying statement of unaudited financial results of Clix Capital Services Private Limited ("the Company") for the quarter and nine month ended December 31, 2022 together with relevant notes thereon ("the statement") being submitted by the company pursuant to the requirements of Regulation 52 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").

Management's Responsibility

2. This statement, which is the responsibility of the Company's Management and has been 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.

Auditor's Responsibility

3. Our responsibility is to express a conclusion on these statements based on our review. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies 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 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 Matters

5. The financial results of the company for the quarter and nine month ended December 31, 2021 were certified by the management. Further refer to note no. 9 of the financial results.

The statement also includes figures for the year ended March 31, 2022 audited by the predecessor audit firm where they have expressed an unmodified opinion on such financial results vide their report dated May 30, 2022. We have relied upon the said report dated May 30, 2022 for the purpose of our report on this statement.

Our conclusion is not modified in respect of this matter.

For Brahmayya & Co.,
Chartered Accountants
Firm's Regn No. 000511S

N. Venkata Suneel
Partner
Membership No: 223688
UDIN: 23223688BGQXEX4143

Place: Gurugram
Date: 13th February, 2023