

Independent Practitioner's certificate as required by the management of M/s DLF Home Developers Limited ('the Company') confirming the estimated cost of the proposed a Real Estate Project "The Aureva" License 209 of 2025", Sector 63, Gurugram.

The Board of Directors

DLF Home Developers Limited

**2nd floor, shopping mall, Arjun Marg, DLF
city Phase-III, Gurugram Haryana -122002**

Dear Sir

1. M/s **DLF Home Developers Limited** is a Company having its office at **2nd floor, shopping mall, Arjun Marg, DLF City Phase-III, Gurugram Haryana** is developing a real estate project "**The Aureva**", **License 209 of 2025, Sector 63 Gurugram, Haryana (i.e. Project)** having land area for 4.16875 acre.
2. We have been requested by the management of the company to confirm the estimated cost towards land, approval/other cost & construction cost for the Project (**hereinafter referred as "Project Cost"**). The accompanying statement of the Project cost estimation has been prepared by the Company for submission along with this certificate which we have relied on being a technical matter, same has been initialed for identification purpose only. The land cost is considered based on circle rate (prevailing agriculture collector rate) along with the applicable multiplier of four times.

Management Responsibility

3. The preparation of the accompanying statement is the responsibility of the management of the Company. The responsibility includes designing, implementing and maintaining internal control relevant to the preparation and presentation of the statement and applying basis of preparation and making estimates that are reasonable in the circumstances.
4. The management is responsible for ensuring that the reasonably estimated the Project Cost being a technical matter and correct cost incurred has been taken for the proposed Group housing Project.

Practitioner Responsibility

5. Pursuant to the requirements as described under paragraph 2 above, it is our responsibility to provide a limited assurance in the form of a conclusion that nothing has come to our attention that cause us to believe that the company has not taken the correct estimated cost for the Project.

6. 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.
7. 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 Engagement.

Conclusions

8. We have examined the books of accounts and other relevant documents / information as provided by the management that the company has estimated the Project cost, duly apportioned as may be required are as under, we have relied on said estimation being a technical matter:

Estimated cost of the Project- Aureva		
S.No.	Particulars	Rs. in Crs
1.	Estimated land Cost as per circle rate	120
2.	Development / Construction cost, including Infrastructure / approval cost (as estimated by management being a technical matter)	1063
3.	Other Cost (Revenue share @ 30% to land owners after adjusting above land cost & their share towards brokerage overheads charges)	473
	Total Cost	1,656

Limitation of Liability

9. This certificate is exclusively addressed to and provided to the Board of Directors of the Company solely for the purpose to enable comply with specific requirements for submission with RERA Authority. It is not intended for use by any other party or for any other purpose without our prior written consent. Consequently, we disclaim any liability or duty of care for any other purpose or any other person to whom this certificate is shown or into whose hands it may come without our prior written consent.
10. Our responsibility is restricted to issuing this certificate on the basis of such information and explanations provided. We shall not be liable for any incorrect, misleading, or incomplete information furnished by the management. Our liability, if any, to any third party arising out of this certificate shall in all circumstances be limited to the extent of the professional fees received by us in connection with this assignment.

For H D SACHDEVA & ASSOCIATES
Chartered Accountants

(Harsh Deep Sachdeva)

Proprietor

M. No. 090181

UDIN: 26090181QNRMBY3164

Date: July 9, 2026