



BKGS & ASSOCIATES

Mob. +91 7503021084, Tel. 011-41502455, E-mail: - info@bkgsandassociates.com

TO WHOMSOEVER IT MAY CONCERN

We have examined the books of accounts and other relevant records produced to us as of 29th February 2020 of Emaar MGF Land Limited (CIN No U45201 DL2005PLC 133161), a company within the meaning of the Companies Act, 2013 and having its registered office at 306-308, Square One, C-2, District Centre, Saket, New Delhi — 110017, we certify that as on 29th February 2020, company has no overdue or defaults in repayment of Bank/NBFC for its debt obligations.

We hereby further certify that the Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, investor education protection fund, employees State Insurance, income-Tax, sales tax, service Tax, GST, Excise duty, custom duty, Cess & other Government statutory dues applicable to it as on 29th February 2020 except the following arrears (as per books of accounts as on 29th February 2020) are pending in the payment of statutory dues pertaining to Sales Tax, Service Tax, EPF, ESII] etc. as below —

S.No.	Name of the Statute	Nature of Dues	Amount (Rs. million)	Period of which amount relates	Forum where dispute is pending
1	The Finance Act, 1994 and Cenvat Credit Rules	Service Tax	24.45	July 2008 to January 2009	CESTAT, Delhi
2	The Finance Act, 1994 and Cenvat Credit Rules	Service Tax	68.71	July 1, 2012 to June 30, 2017	Additional Director General (Adjudication), DGGSTI, New Delhi.
3	The Finance Act, 1994	Service Tax	505.51	FY 2012-13 to FY 2015-16	The Principal Commissioner,CGST, Delhi-South.
4	The Finance Act, 1994	Service Tax	155.38	FY 2016-17 to FY 2017-18	The Principal Commissioner,CGST, Delhi-South.
5	Haryana Value Added Tax, 2003	Value added Tax	1,010.75	FY 2014-15	Punjab & Haryana High Court
6	Haryana Value Added Tax, 2003	Value added Tax	4,64.03	FY 2015-16	Punjab & Haryana High Court
7	Haryana Value Added Tax, 2003	Value added Tax	141.29	FY 2016-17	Punjab & Haryana High Court

For **BKGS & Associates**

Chartered Accountant

FRN 033127N

Bkgal



CA. Bhuvnesh Kumar

(Partner)

M. No. 518687

Place: Delhi

Date: 19/03/2020

UDIN: **20518687AAAABJ6096**

OFFICE ADD: 2801/20, 1ST FLOOR, BEADONPURA, KAROL BAGH, NEW DELHI: - 110005