



SKP & CO.

Chartered Accountants

B-15-16, DDA Colony Khyala, Tilak Nagar, New Delhi -18
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TO WHOMSOEVER IT MAY CONCERN

We have examined the books of accounts and other relevant records produced to us as of 30th September 2018 of Emaar MGF Land Limited (CIN No U45201DL2005PLC133161), 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 30th September 2018, company has no overdues 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 30th September 2018 except the following arrears (as per books of accounts as on 30th September 2018) are pending in the payment of statutory dues pertaining to Income Tax, Sales Tax, Service Tax, EPF, ESI etc. as below –

S No.	Nature	Period	Current Demand Rs Mn	Current Status
1	IT Block Asstt	AY 2009- 10 to AY 2015-16	-	Appeal has been filed with ITAT & same is yet to be listed.
2	Haryana VAT	2014-15	1,011	Pending with Punjab & Haryana HC. (INR 41.8 Mn paid under protest).
3	Service Tax	2007-08 to 2009-10	24	Filed an Appeal in CESTAT. Matters is yet to be listed. (Full amount paid under protest).
4	Service Tax	July 1, 2012 to June 30, 2017	493	The matter is being contested through our legal consultant (LKS). So far Company has not received any demand or called for personal hearing before the authority (INR 47.2 Mn paid under protest).
5	Service Tax	2012-13 to 2015-16	506	The matter is being contested through our legal consultant (LKS). So far Company has not received any demand or called for personal hearing before the authority (INR 4.6 Mn paid under protest).

For SKP & Co
Chartered Accountants
FRN No. 028120N



Varsha Porwal
(Managing Partner)
M.No. – 521488

Place : New Delhi
Date : 20th December 2018