

K N S G & Co LLP

Chartered Accountants

193-194, Second floor
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New Delhi – 110085, India

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The Management
DCM Limited
Unit no. 2050-2052, 2nd Floor, Plaza-II,
Central Square, 20, Manohar Lal Khurana Marg,
Bara Hindu Rao, New Delhi - 110006

Independent Practitioner's Report in respect of net worth and undisputed statutory dues

1. This Report is issued in accordance with the terms of our engagement letter dated 24 November 2022.
2. In connection with the registration of project with RERA for the development of its 68.35 acres of land in the revenue state of Village Bir Hisar, Sector - 23, Hisar, Haryana, the company is required to provide a statement of outstanding dues payable to authorities, which we have verified and opined.

Management's Responsibility

3. The preparation and maintenance of all accounting and other relevant records and documents is solely the responsibility of the Management of the Company. This responsibility also includes designing, implementing and maintaining internal control relevant to the preparation and maintenance of the records, and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

Auditor's Responsibility

4. It is our responsibility to report that whether there any disputed statutory dues along with positive net worth based on our examination of the books of account and other records of the Company as at 30 September 2022.
5. The books of accounts referred to in paragraph 4 above are unaudited and reviewed by M/s S. S. Kotahri Mehta & Company vide their report dated 12 November 2022.
6. We conducted our examination of the Statement in accordance with the "Guidance Note on Audit Reports and Certificates for Special Purposes" ("Guidance Note") 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 or India.
7. We have complied with the relevant applicable requirements of 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 Engagements.



Opinion

8. Based on our examination as above, and explanations given to us, we report that:
- there are no undisputed statutory dues pending for payment for the period ended 30 September 2022
 - the Company has a positive net worth as at 30 September 2022.

Restriction on Use

9. This Report has been issued at the request of the management of the Company, for onward submission to regulatory authorities. Our report should not be used for any other purpose or by any person other than the addressees of this report. Accordingly, we do not accept or assume any liability or any duty of care or for any other purpose or to any other party to whom it is shown or into whose hands it may come without our prior consent in writing.

For **K N S G & Co LLP**
Chartered Accountants
Firm Registration No.: 025315N/N500106

Naman Singh
Naman Singh
Partner

Membership No.: 519694
UDIN: 22519694BEBQND4664



Place: New Delhi

Date: 25 November 2022



Agarwal Nishant & Co.

Chartered Accountants

TO WHOMSOEVER IT MAY CONCERN

On the basis of information and explanations, unaudited books of accounts and other relevant records produced before us by **M/s GCD Prime, a partnership firm, (PAN: AAXFG7634H)** having its registered office at **Basement, Villa No. MAR-BL-040, Marbella, Sector 65 & 66, Gurgaon, Haryana** (hereinafter referred to as the "firm"), we certify that as on 14-11-2022 the Firm:

- has a positive Net Worth.
- has no disputed statutory liability.
- and has no statutory dues pending for payment.

The certificate is issued on the basis of information available and request of the management.

For Agarwal Nishant & Co.
Chartered Accountants
FRN : 027194N

Nishant Agarwal
(Proprietor)

M. No.: 530956

UDIN: 22530956BDDVDT9207

Date: 15.11.2022

Place: Gurgaon

