

Independent Practitioner's certificate as required by the management of M/s DLF Limited ("the Company") confirming for the project estimates in Form REP 1 is being filed by the Company towards proposed commercial real estate project Club Arcade (i.e. "Project") at Gurugram

The Board of Directors

DLF Limited

3<sup>rd</sup> floor, shopping mall, Arjun Marg,  
DLF city Phase-1, Gurugram Haryana -  
122001

Dear Sir

1. M/s DLF Limited is a Company having its office at **3<sup>rd</sup> floor, shopping mall, Arjun Marg, DLF city Phase-1, Gurugram Haryana** is proposing to develop a real estate commercial Project "**Club Arcade**" at Gurugram, Haryana having land area for 0.89 acre.
2. We have been requested by the management of the company to confirm the estimated cost of land & construction cost (hereinafter referred as "Project Cost") as estimated & envisaged by the management on for the proposed Project. The accompanying statement of the Project cost estimates has been prepared by & envisaged by the management of the Company for submission along with this certificate which we have initialed for identification purpose only

#### **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 reasonable & correct cost estimates taken for the Project and complying under RERA laws for the proposed real estate 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 cost.

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 provided along with respective budget sheets provided by the management that the company has planned & envisaged the estimated cost of the Project as under:

Estimated land & approval cost	:	Rs 2 Crs
Construction cost including Electric Substation & external Infrastructure cost	:	Rs 42 crs
Total	:	<u>Rs 44 Crs</u>

9. **Restriction on Use**

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 the Environmental 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

**For H D SACHDEVA & ASSOCIATES**  
**Chartered Accountants**

**(Harsh Deep Sachdeva)**  
**Proprietor**  
**M. No. 090181**  
**UDIN: 24090181BKEOXB7787**  
**Date: 20 February 2024**