

Independent Practitioner's certificate as required by the management of M/s DLF Limited ('the Company') confirming the estimated cost of the for the proposed real estate Group Housing Project "The Dahlias" ("Project") at Gurugram, Haryana as on date

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 ( 'the Company')** having its registered office at Shopping Mall, 3<sup>RD</sup> floor, Arjun Marg, DLF City, Phase 1, Gurugram-122022 (CINL70101HR1963PLC002484) is proposing to develop a real estate Group Housing Residential Project **"The Dahlias" (i.e hereinafter referred as "Project") at Gurugram, Haryana**, having carpet area of the Project of approx. 3 mnsqft.
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"**) as on date. 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

#### **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 correct Project Cost incurred has been derived for the Project in accordance with the RERA laws for the real estate Project is being developed.

#### **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. Based on budgets prepared & reasonably estimated along with books of accounts taking into account proposed specification & plan of the Project as estimated by the management of the Company, as on date, are as under, we have relied on the estimates prepared by the management being a technical matter:

#### **Projected/Estimated Cost:**

<b>Particulars</b>	<b>Rs in Crs</b>
Estimated land Cost, duly apportioned	53
Estimated approval & other cost	50
Projected Construction & Development cost including club cost (as estimated by the Company being a technical matter)	<u>6,084</u>
Total	6,187

Further, the management has prepared & furnished the information, being a technical matter, relating to the project, in the prescribed format under REP 1 (annexure 1, attached), we confirm that the form REP 1 is true and correct related to total estimated project cost is Rs 6,187 crs.

#### **Restriction on Use**

This certificate is exclusively addressed to and provided to the Company solely for the purpose to enable comply with specific requirements for submission with the 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

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

**(Harsh Deep Sachdeva)**  
**Proprietor**  
**M. No. 090181**  
**UDIN: 24090181BKEPD09044**  
**Date: 18 September 2024**