

Independent Practitioner's certificate as required by the management of M/s DLF Home Developers Limited ('the Company') confirming the estimated cost of the proposed a real estate plotted project "Central 84" (i.e., "Project") at Gurugram.

**The Board of Directors**

**DLF Home Developers Limited**

**2<sup>nd</sup> floor, shopping mall, Arjun Marg, DLF  
city Phase-III, Gurugram Haryana -122002**

Dear Sir

1. M/s **DLF Home Developers Limited** is a Company having its office at **2<sup>nd</sup> floor, shopping mall, Arjun Marg, DLF City Phase-III, Gurugram Haryana** is proposed a real estate plotted Project "**Central 84**" at **Sector-84, Gurugram, Haryana (i.e. Project)** having land area for 6.54375 acre.
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 March 31'2025. 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 reasonably estimated the Project Cost being a technical matter and correct cost incurred has been taken of 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 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. We have examined the books of accounts and other relevant documents / information as provided by the management that the company has estimated the Project cost, duly apportioned as may be required, as on March 31'2025 are as under, we have relied on said estimation being a technical matter:

#### Estimated Project Cost

Particulars	Rs in crs
Estimated land Cost including land/ historical cost	36.36
Estimated approval / other cost	62.74
Development / Construction cost including	56.16
Electric Substation & external Infrastructure cost (as estimated by management being a technical matter)	_____
Total	155.26

Further the management has prepared & furnished the information relating to cost of the Project in the REP 1, relevant extract of Project cost of the prescribed form in REP1 is enclosed as annexure-1, we hereby confirm that the relevant extracts towards estimated cost of Project in REP 1 is true & correct.

### Restriction on Use

9. 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 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: 25090181BMHYQX8539**  
**Date: May 1, 2025**