

Independent Practitioner's certificate as required by the management of M/s DLF Home Developers Limited ('the Company') confirming the cost incurred for the Proposed a real estate plotted colony "Central 84" (i.e., "Project") at Gurugram having land area 6.54 acre.

The Board of Directors

DLF Home Developers Limited

**2nd 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 **2nd floor, shopping mall, Arjun Marg, DLF City Phase-III, Gurugram Haryana** has proposed a real estate commercial plotted Project "**Central 84**" at **Sector-84, Gurugram, Haryana (i.e. Project)** having land area of 6.54375 acre.
2. We have been requested by the management of the company to confirm the cost incurred towards land, approval & construction cost (hereinafter referred as "Project Cost") for the Project till March 31'2025. The accompanying statement of the Project cost incurred has been prepared by 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 correct Project Cost incurred has been derived for the Project in accordance with the RERA laws for the real estate Project 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 causes us to believe that the company has not taken the correct cost incurred 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 including quarterly progress report as provided by the management that the company has incurred Project cost, duly apportioned, as on March 31' 2025 are as under:

Particulars	Rs in crs. Cost incurred
A. <u>Proportionate land Cost, as given hereunder</u>	
(i) Base land cost incurred (including stamp duty, reg. charges etc. as allocated for 6.54 acre out of total 17.78 acre)	22.62
(ii) Other Cost (including interest, holding cost etc.)	13.74
B. Approvals & related cost incurred duly allocated	26.63
Total	<hr/> 62.99

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 compliance 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: 25090181BMHYRB5588
Date: May 14, 2025