

Independent Practitioner's certificate as required by the management of M/s DLF Limited ('the Company') confirming that there was no default in payment of statutory dues for the real estate Group housing project "The Dahlias" ("Project") at Gurugram as on September 30' 2025

The Board of Directors
DLF Limited
3rd 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, 3RD floor, Arjun Marg, DLF City, Phase 1, Gurugram-122022 (CINL70101HR1963PLC002484) is developing a real estate Group Housing Residential Project "**The Dahlias**" (i.e hereinafter referred as "**Project**") at **Gurugram, Haryana**. The project has been duly registered with HARERA vide registration no. 99 of 2024 dated 04.10.2024.
2. We have been requested by the management of the company to confirm that the company has not defaulted in re-payment to any Banks, financial institution etc. as on September 30' 2025 and the Company is regular in depositing undisputed statutory dues (i.e Provident Fund, investor education protection fund, Employees State Insurance, Income Tax, GST) with appropriate authorities towards said "Project", as on September 30' 2025. The accompanying statement has been prepared by the Company for submission along with this certificate which we have initialed for identification purpose only.
3. We have been informed that the financial statements of the Company for the year ended September 30' 2025 have been limitedly reviewed(un-audited), duly approved by the Board of Directors of the Company.

Management Responsibility

4. 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.
5. The management is responsible for ensuring that there was no default in repayment of undisputed statutory dues to any Bank and the statutory payments including Provident Fund, investor education projection fund, Employees State Insurance, Income Tax, GST with appropriate authorities are being paid regularly for the Project in accordance with the RERA laws for the real estate Project is being developed.

Practitioner Responsibility

6. 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 incurred for the Project.
7. 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.
8. 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

9. In accordance with the Para 2 & 3 above including the auditor's comments, if any & other relevant documents / information provided to us, we hereby confirm that the company is not regularly defaulting in re-payment of dues to any Banks, financial institution etc. for the Project "The Dahlias" ("Project") at Gurugram.
Further confirm, the Company is regular in depositing undisputed statutory dues (i.e Provident Fund, investor education protection fund, Employees State Insurance, Income Tax, GST) with appropriate authorities towards said Project, as on September 30' 2025.

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.

Our responsibility is restricted to issuing this certificate on the basis of such information and explanations provided. We shall not be liable for any incorrect, misleading, or incomplete information furnished by the management. Our liability, if any, to any third party arising out of this certificate shall in all circumstances be limited to the extent of the professional fees received by us in connection with this assignment.

For H D SACHDEVA & ASSOCIATES Chartered Accountants

Harsh Deep
Sachdeva

Digitally signed by Harsh Deep
Sachdeva
Date: 2026.01.12 16:16:14 +05'30'

(Harsh Deep Sachdeva)

Proprietor

M. No. 090181

UDIN: 26090181NVOGBN2632

Date: 12 January' 2026