

KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

The Haryana Real Estate Regulatory Authority,
Gurugram,
New PWD, Rest House,
Civil Lines,
Gurugram, Haryana.

Ref: CA Certificate for Project Registration under the Haryana Real Estate Regulatory Authority, Gurugram, (Registration of Projects), Regulations, 2018.

We have verified the books of account and relevant records of M/s Godrej Properties Limited (having PAN AAACG3995M & Registered Office at Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai - 400079) and we hereby certify that there is no subsisting default in repayment of dues to any financial institution, banks, Government or dues to shareholders as at November 30, 2018.

We hereby further certify that the Company is regular in depositing with appropriate authorities, undisputed statutory dues including Provident Fund, Investor Education & Protection Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, GST, Excise Duty, Custom Duty, Cess & other statutory dues applicable to it as on date, as at November 30, 2018.

This certificate is to be read with Annexure 1 to the certificate.

For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Registration Number 104607W/W100166



Jamshed K. Udawadia
Partner
Membership Number 124658
Place: Mumbai
Date: December 26, 2018

Notes to the CA Certificate for Project Registration under the Haryana Real Estate Regulatory Authority, Gurugram, (Registration of Projects), Regulations, 2018.

1. Pursuant to the request received from **Godrej Properties Limited** (hereinafter referred to as “the Company”) having its registered office at Godrej One, 5th Floor, Pirojshanagar, Eastern Express Highway, Vikhroli (East), Mumbai – 400 079 and pursuant to the requirements of the Haryana Real Estate Regulatory Authority, Gurugram, (Registration of Projects), Regulations, 2018, we, Kalyaniwalla & Mistry LLP Chartered Accountants, the erstwhile statutory auditors of the Company, are required to certify that the Company has no subsisting default in repayment of dues to any financial institution, banks, Government or dues to shareholders as at November 30, 2018 and the Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, amounts payable to the Investor Education & Protection Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, GST, Excise Duty, Custom Duty, Cess & other statutory dues applicable to it as on date, as at November 30, 2018.

Management’s Responsibility

2. The preparation of the Financial Statements and maintenance of the books of account and underlying records is the responsibility of the Management of the Company including the preparation and maintenance of all accounting and other relevant supporting records and documents. This responsibility includes design, implementation and maintenance of internal control relevant to the preparation and presentation of the Financial Statements and applying an appropriate basis of preparation; and making estimates that are reasonable in the circumstances.

The Management is also responsible for ensuring that there is no subsisting default in the repayment of dues to any financial institution, banks, Government or dues to any shareholders as at November 30, 2018 and for payment of all undisputed statutory dues comprising of Provident Fund, amounts payable to the Investor Education & Protection Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, GST, Excise Duty, Custom Duty, Cess & other statutory dues applicable to it as on date, as at November 30, 2018, to the appropriate authorities, within the due date, on a regular basis.

Practitioner’s Responsibility

3. Pursuant to the requirements of the Haryana Real Estate Regulatory Authority, Gurugram, (Registration of Projects), Regulations, 2018, we are required to certify that the Company does not have subsisting default in the repayment of dues to any financial institution, banks, Government or dues to any shareholders as at November 30, 2018 and that it has been regular in payment of all undisputed statutory dues comprising of Provident Fund, Employees State Insurance, amounts payable to Investor Education & Protection Fund, Income Tax, Sales Tax, Service Tax, GST, Excise Duty, Customs Duty, Cess and any other statutory dues applicable to it as on date, as at November 30, 2018 to the appropriate authorities.
4. We have examined the books of account and other relevant records and documents maintained by the Company, the information and explanations provided to us by the Management. We conducted our examination in accordance with the Guidance Note on Reports or Certificates for Special Purposes (Revised 2016) issued by the Institute of Chartered Accountants of India and Standards on Auditing specified under Section 143(10) of the Act which includes the concept of test check and materiality. 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.



5. 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 Service Engagements.

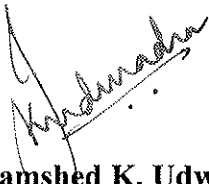
Conclusion

6. Based on our examination as above, and according to the information and explanations provided to us by the Management of the Company, we hereby certify that the Company does not have any subsisting default as at November 30, 2018 in repayment of dues to financial institutions, banks, Government or dues to any shareholders of the Company and the Company has been regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, amounts payable to the Investor Education & Protection Fund, Employees State Insurance, Income Tax, Sales Tax, Service Tax, GST, Excise Duty, Custom Duty, Cess & other statutory dues applicable to it as on date, as at November 30, 2018.

Restriction on Use

7. This certificate has been issued at the request of the Company solely for the purpose of submission to the Haryana Real Estate Regulatory Authority, Gurugram, and should not be used by any other person or for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this certificate is shown or into whose hands it may come without our prior consent in writing.

**For KALYANIWALLA & MISTRY LLP
CHARTERED ACCOUNTANTS
Firm Registration Number 104607W/W100166**



Jamshed K. Udawadia
Partner
Membership Number 124658
Place: Mumbai
Date: December 26, 2018