

07-08- 2026

The Chairman
Audit Committee of Board of Directors
Carrier Airconditioning & Refrigeration Ltd.
Kherki Daula Post, Gurgaon 122004

Sub. : Consent to act as Cost Auditors of the Company and declaration of Non-Disqualification for conducting Cost Audit for the Financial Year 2026-27

Dear Sir,

This has reference to your request for appoint of our firm as the Cost Auditor of the Company pursuant to the provisions of Section 148(2) of the Companies Act 2013, for the financial year ending on 31st March, 2027

We wish to inform you that we agree to the above proposal and we hereby give our consent to be appointed as the Cost Auditors of your Company for the year ending 31st March, 2027, if so made by your Board of Directors as per Section 148(3) of the Companies Act 2013

We also hereby confirm that the appointment if made will be within the limits prescribed as per the section 141(3) (g) of the Companies Act, 2013.

We also confirm that we are not having any disqualification as specified interalia under Section 141(3) read with Section 148(2) of the Companies Act 2013.

We also confirm that we will be abiding by Section 143(12) to 143(15) of the Companies Act, 2013 to the extent it relates to the matters referred to in Section 148(1) of the Act.

We hereby confirm that all the partners of firm hold valid Certificate of Practice issued by **The Institute of Cost Accountants of India** and are in whole time practice. The firm's Registration No. is **000270** as per The Institute's records. The PAN No. of the firm is **AAHFJ9370R** and the GSTIN of the firm is **07AAHFJ9370R1ZG**.

We request you to send us the intimation of the appointment of the cost auditor after the same is made as per Section 148(3) of the Companies Act 2013.

Thanking you,
Yours sincerely,
For Jain Sharma & Associates

Aseem Jain
(Partner)
Membership No 18592
Registration No 000270
UDIN 2618592ZZ8CQHQIZAI

