

August 07, 2026

To,

**The Board of Directors
Carrier Airconditioning & Refrigeration Limited
Narsingpur, Kherki Daula Post,
Delhi-Jaipur Highway, Narsinghpur,
Gurugram, Haryana, 122004**

Sub: Consent to act as Secretarial Auditor for FY 2026-2027 for conducting Secretarial Audit of company

Dear Sir/Mam,

This has with reference to our discussion with regard to our appointment as Secretarial Auditor of the company for the financial year 2026-2027 for the purpose of conducting the Secretarial Audit of the Company in pursuance of Section 204 of the Companies Act, 2013.

We, DMK Associates (FRN: P2006DE003100), peer reviewed firm of Practicing Company Secretaries, hereby give our consent to act as Secretarial Auditor for conducting the Secretarial Audit of the Company for the aforementioned period pursuant to the provision of Section 204 of the Act read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014.

**FOR DMK ASSOCIATES
COMPANY SECRETARIES
FRN: P2006DE003160**

**(DEEPAK KUKREJA)
FCS, I.P. LL. B, ACIS(UK), B. Com
PARTNER
CP No. 8265
FCS No. 4140**

**(MONIKA KOHLI)
B. Com(H), FCS, LL. B, I.P.
PARTNER
CP No. 5480
FCS No. 4936**

August 07, 2026

To,

**The Board of Directors
Carrier Airconditioning & Refrigeration Limited
Narsingpur, Kherki Daula Post,
Delhi-Jaipur Highway, Narsinghpur,
Gurugram, Haryana, 122004**

Subject: Eligibility Certificate for conducting Secretarial Audit as per Section 204 of Companies Act, 2013 for the financial year 2026-2027

We, DMK Associates (FRN: P2006DE003100), peer reviewed firm of Practicing Company Secretaries, do hereby confirm to act as Secretarial Auditor of the Company for the purpose of conducting Secretarial Audit of the Company for the financial year 2026-2027. We hereby declare the eligibility of our firm as per the provisions laid down under Section 204 of Companies Act, 2013 and rules made there under and guidelines issued by the Institute of Company Secretaries of India ("ICSI") on secretarial audit as under:

1. That our firm is eligible for appointment as Secretarial Auditor of the Company for the financial year 2026-2027 and is not disqualified for appointment as Secretarial Auditors as per the Companies Secretaries Act, 1980 and rules and regulations made thereunder and ICSI Auditing Standards.
2. All the partners of the firm are members of the Institute of Company Secretaries of India holding a valid certificate of practice and none of our partner has been convicted by a court of an offences involving fraud.
3. We do not have any conflict of Interest in terms of ICSI Auditing Standards on Audit Engagements.
4. That none of our partners is, at the date of appointment as Secretarial Auditor, is holding appointment(s) as Secretarial Auditor of more than the companies prescribed by the ICSI.

**FOR DMK ASSOCIATES
COMPANY SECRETARIES
FRN: P2006DE003100**

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