

MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

Magnum Global Park
Unit No-2101-2115A & B, Floor 21
Sector-58, Arch View Drive
Gurugram 122011, INDIA

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

Sirs,

Re: Re-Appointment as Statutory Auditors of Carrier Airconditioning & Refrigeration Limited from the Financial Year 2026-27 to 2029-30

We thank you for your E-mail dated August 7, 2026 informing us that it is proposed to re-appoint M S K A & Associates LLP (Formerly known as M S K A & Associates) ("we" or "us" or "the Firm") as Statutory Auditors of Carrier Airconditioning & Refrigeration Limited from the Financial Year 2026-27 to 2029-30.

We would be happy to accept the re-appointment, if made.

Further, as required under section 139(1) of the Companies Act, 2013, as amended ('the Act') read with rules made thereunder and to the best of our knowledge, we hereby certify that:

- (i) we are eligible for the re-appointment and are not disqualified for appointment under the Act, the Chartered Accountants Act, 1949 and the rules or regulations made thereunder;
- (ii) the proposed re-appointment is as per the term provided under the Act;
- (iii) the proposed re-appointment is within the limits laid down by or under the authority of the Act;
- (iv) no proceedings are pending against the Firm or any of its partners with respect to professional matters of conduct; and
- (v) we comply with the criteria provided in section 141 of the Act and are eligible for re-appointment.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)
Chartered Accountants

ICAI Firm Registration Number: 105047W/W101187

Sriparna De
Partner
Membership No.: 060978

Date: August 18, 2026
Place: Gurugram

