

Consent from Statutory Auditor and peer review Auditor

Date: 12.09.2025

To,

The Board of Directors

Accord Transformer & Switchgear Limited

(Formerly Known as "Accord Transformer & Switchgear Private Limited")

Unit No. 724, Seventh Floor, Eros Corporate Park, K Block, Sector2,

IMT Manesar, Gurgaon, Manesar, Haryana, India, 122052

Dear Sir/Madam,

Proposed Initial Public Offering (the "Issue") of equity shares of ₹ 10 (the "Equity Shares") by Accord Transformer & Switchgear Limited (Formerly Known as "Accord Transformer & Switchgear Private Limited") (the "Company")

I, Sandeep Gulati, Partner of M/s. P.K. Lakhani & Co., Chartered Accountants, do hereby give consent to our name being included as Statutory Auditor, peer review auditor and as Expert in relation to Restated

Financial Information and the Statement of Tax Benefits of the Company in the Draft Red Herring Prospectus and Red Herring Prospectus and Prospectus to be filed with the Stock Exchange under provisions of section 26 and 32 of the Companies Act, 2013, and for the purpose of Registration with Registrar of Companies in respect of the proposed public issue of equity shares.

We enclose a copy of Peer Review Certificate as Annexure A and We also certify that our Peer Review Certificate is valid till 31/10/2026.

I also authorize the Company to deliver a copy of this letter of consent to the Registrar of Companies pursuant to the provisions of section 26 and 32 of the Companies Act, 2013.

For P.K. Lakhani & Co.

Chartered Accountant

FRN No. 014682N




Sandeep Gulati

Partner

M.No. 509230

Place: Gurgaon

Date: 25/09/2025