

## Consent Letter

The Board of Directors  
**Concord Enviro Systems Limited**  
101, HDIL Towers,  
Anant Kanekar Marg,  
Bandra East, Mumbai 400051  
Maharashtra, India

Dear Sirs,

Subject: Proposed Initial Public Offering of Equity Shares (the "Securities") by Concord Enviro Systems Limited (the "Issuer" or the "Company") (the "Offer").

We hereby consent to use in the Red Herring Prospectus ("RHP") of Concord Enviro Systems Limited (the "Issuer" or the "Company") prepared by the Issuer in connection with the Offering under the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 as amended (the "ICDR Regulations") to be submitted / filed with the Registrar of Companies, Maharashtra at Mumbai (the "RoC") and subsequently with the Securities and Exchange Board of India ("SEBI"), BSE Limited and National Stock Exchange of India Limited (collectively with BSE Limited, the "Stock Exchanges"), our examination report dated December 05, 2024 relating to the restated consolidated financial information of the Company and its subsidiaries (the Company and its subsidiaries together referred to as the "Group") along with its joint ventures, as at and for the five months period ended August 31, 2024 and as at and for the years ended March 31, 2024, 2023 and 2022 (the "Restated Consolidated Financial Information") (the "Examination Report"), which appear in such RHP.

This consent is not a consent issued within the context of the requirements of the United States Securities Act of 1933, as amended or any other securities act in any other country other than the Republic of India. This consent is not to be reproduced in any document used in the marketing or sale of the Securities.

We also consent to the references to us as "Statutory Auditors" or "Auditors" under the headings "Definitions and Abbreviations", "General Information" and in other sections in such RHP and references to us as required under Section 26 of the Companies Act, 2013, as amended (the "Act") read with the ICDR Regulations and as "Experts" as defined under Section 2(38) of the Act to the extent and in our capacity as an auditor and in respect of our Examination Report issued by us included in the RHP of the Issuer. The following information in relation to us may be disclosed:

Statutory Auditors' Name	:	Deloitte Haskins & Sells LLP
Address	:	One International Centre, Tower 3, Elphinstone Mills Compound, Senapati Bapat Marg, Elphinstone West, Mumbai 400013 Maharashtra, India
Telephone Number	:	+91 22 6185 4000
Firm Registration Number	:	117366W/W-100018
Email	:	nilshah@deloitte.com
Peer Review Certificate Number	:	017468

The above consents are subject to the condition that we do not accept any responsibility for any matters (including information sent to Book Running Lead Managers ("BRLMs")) or letters included in the RHP.



# **Deloitte Haskins & Sells LLP**

Neither we nor our affiliates shall be liable to any investor or BRLMs or any other party in respect of the proposed Offer. Further, the Company agrees to indemnify us and our affiliates and hold harmless from all third party (including investors and BRLMs) claims, damages, liabilities and costs arising consequent to our giving consent.

Nothing in the preceding paragraph shall be construed to (i) limit our responsibility for or liability in respect of, the Examination Report we have issued, covered by our consent above and are included in the RHP or (ii) limit our liability to any person which (a) cannot be lawfully limited or excluded under applicable laws or regulations or guidelines issued by applicable regulatory authorities or (b) has been assumed by us contractually in connection with the proposed Offer.

We also authorize you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to the SEBI, the Registrar of Companies, Maharashtra at Mumbai, the Stock Exchanges or any other regulatory authority as required by law in India.

**For Deloitte Haskins & Sells LLP**  
Chartered Accountants  
(Firm's Registration No. 117366W/W100018)



**Nilesh Shah**  
Partner  
Membership No. 049660

Place: Mumbai  
Date: December 13, 2024