

Date: 08/05/2026

To
Board of Directors,
THE KCP LIMITED,
Chennai

Dear Sir,

Sub: Consent for appointment as Auditor and certificate of Eligibility

We, **Brahmayya & Co.**, hereby give our consent for being appointed as Statutory Auditors of **The KCP Limited** u/s 139(1) of The Companies Act, 2013 (if appointed by the Board).

Further, we hereby certify that the appointment, if made, shall be in accordance with section 139(8) read with section 141 of the Companies Act 2013, read with Rule 3 and 4 of Companies (Audit and Auditors) Rules, 2014.

- a) Our firm is eligible for and is not disqualified for appointment under the Companies Act, 2013, the Chartered Accountants Act, 1949, and rules and regulations made thereunder;
- b) the proposed appointment is as per the terms provided under the Companies Act, 2013;
- c) the proposed appointment is within the limits laid down by or under the provisions of the Companies Act, 2013;
- d) There are no proceedings against the auditor or audit firm or partner of the audit firm pending with respect to professional matters of conduct.

Please find the enclosed Peer Review Certificate issued by the Peer Review Board of the Institute of Chartered Accountants of India for your record.

We also certify that we satisfy the criteria and are qualified u/s 141 of The Companies Act, 2013, to be appointed as the Statutory Auditors of the Company.

Thanking you,

Yours faithfully,

For **Brahmayya & Co.**,
Chartered Accountants,
Firm Regn No.:000513S



(T.V. Ramana)

Partner

ICAI Membership No: 200523



The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 019633

This is to certify that the Peer Review of

M/s Brahmayya & Co

D No. 33-25-33B,

Govindarajulanaidu Street, Suryaraopet,

Vijayawada-520002

FRN.: 000513S

has been carried out for the period

2021-2024

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 01-03-2025

The Certificate shall remain valid till: 29-02-2028

Issued at New Delhi on 11-02-2025

CA. Prasanna Kumar D

**Chairman
Peer Review Board**

CA. (Dr.) Raj Chawla

**Vice-Chairman
Peer Review Board**

CA. Mohit Bajjal

**Secretary
Peer Review Board**

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.