

K. P. RAO
H.N. ANIL
MOHAN R LAVI

K. VISWANATH
S. PRASHANTH
P. RAVINDRANATH

Phone : 080 - 25587385 / 25586814
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E-mail : info@kpao.co.in

ELIGIBILITY CERTIFICATE & CONSENT FROM AUDITOR
[Pursuant to the provisions of Section 139 of the Chapter X of the Companies Act,
2013 read with the Companies (Audit & Auditors) Rules, 2014]

To,
The Board of Directors,
Zuari Agro Chemicals Limited,
Jai Kisaan Bhawan
Zuarinagar
Goa - 403 726

Dear Sir,

Sub:- Consent for Appointment as Auditor and Certificate of Eligibility

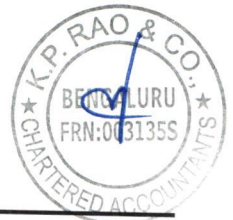
We are in receipt of your communication dated 13th May 2026 inquiring as to our consent and eligibility for being appointed as Statutory Auditors of Zuari Agro Chemicals Limited, till the conclusion of the 22nd Annual General Meeting of your company.

We, M/s. K.P. Rao & Co., Chartered Accountants, hereby give our consent to be appointed as auditors of your company under Section 139(9) of the Companies Act, 2013.

Further, in pursuance of requirement of Section 139 of the Companies Act, 2013 and Rule 4 of Companies Audit & Auditors Rules, 2014, we hereby confirm that:

1. The firm is eligible for appointment and is not disqualified for appointment under Section 141 of the Companies Act, 2013, the Chartered Accountants Act, 1949 and rules and regulations made thereunder;
2. Our proposed appointment would be as per the terms provided under the Act;
3. The proposed appointment is within the limits laid down by or under the authority of the Act;
4. There are no proceedings pending against either the partners or the firm with respect to professional matter of conduct.

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.



Branches

Hyderabad : 3rd Floor, D1, 6-3-652, Kautilya, Somajiguda, Hyderabad - 500 082. Ph.: 040-23322310

Mysore : 74, 2nd Main, First Stage, Vijayanagar, Mysore - 570 017. Ph.: 0821-4271908

Chennai : Flat 2-A, Second Floor, Shruthi 3/7, 8th Cross Street, Shastrinagar, Adayar, Chennai - 600 020. Ph.: 044- 24903137 / 45511564

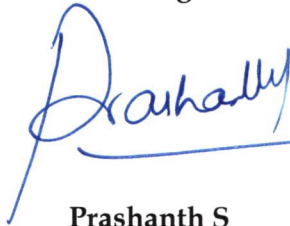
Details of our Firm are as below:

- | | |
|----------------------------------|---|
| 1. Name of the Firm | : K.P. Rao & Co., |
| 2. Constitution of the firm | : Partnership Firm |
| 3. Firm Registration Number | : 0031355 |
| 4. Address of office of the Firm | : No. 25, "Poornima", II Floor,
State Bank Road, Bangalore - 560 001 |
| 5. PAN of the Firm | : AAAFK7720M |
| 6. Email id of the firm | : info@kprao.co.in |

We look forward to a continuing professional relationship with your Company.

Thanking You,
Yours Sincerely,

For K.P. Rao & Co.,
Chartered Accountants,
Firm Reg. No: 003135S



Prashanth S
Partner
Membership No. 228407

Place: Bangalore
Date: May 14, 2026