FRAMEWORK OF COMMUNICATION BETWEEN THOSE CHARGED WITH GOVERNANCE (“TCWG”) AND STATUTORY AUDITORS

Document Control

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Version	Section/ Page	Change	Date of Change	Approved By	Reason For Change
1.0	All Pages (8)	New Document Created	12.02.2026	Board	As per business requirements

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1. Objective:

The **National Financial Reporting Authority ("NFRA")**, vide its Circular sr. no. 25013/3/2025–NFRA dated January 7, 2026, has recommended that listed entities establish and document a comprehensive communication framework between Those Charged with Governance (**"TCWG"**) and Statutory Auditors to facilitate effective implementation of Standard on Auditing (SA) 260.

Accordingly, this Framework is designed to establish a robust, structured, timely, and well-documented two-way communication mechanism between the Statutory Auditors and Those Charged with Governance (TCWG), comprising the Board of Directors and the Audit Committee. The objective is to ensure a transparent exchange of information throughout the audit cycle, enhance audit quality, strengthen oversight of financial reporting and internal controls, enable early identification and resolution of significant audit matters (including key audit risks, judgments, control deficiencies, and compliance issues), and reinforce overall corporate governance, regulatory compliance, and accountability.

2. Scope:

This Framework shall apply to the Audit Committee, The Board of Directors, the Management, the Statutory Auditors of the Company and Subsidiaries of the Company..

3. Governance:

For the purpose of compliance with applicable auditing standards and regulatory requirements, Those Charged with Governance (TCWG) shall comprise the following:

3.1. Audit Committee:

The Audit Committee shall act as the primary governance body responsible for detailed oversight of:

- The audit planning process, including scope and audit strategy
- Significant audit risks, Key Audit Matters (KAM), and areas involving significant judgment

- Findings arising from statutory audits, including internal control deficiencies and compliance gaps
- Auditor independence, objectivity, and provision of non-audit services
- Management's responses and remediation of audit observations
- The Audit Committee shall serve as the principal forum for structured and documented two-way communication with the Statutory Auditors.

3.2. Designated Nodal Officer:

The Chief Financial Officer ("CFO") of the Company shall act as the designated Nodal Officer responsible for facilitating effective two-way communication between TCWG and the Statutory Auditors.

4. Communication Plan:

TCWG shall meet at least twice in a financial year, preferably 3–5 days prior to the scheduled Audit Committee meetings, either physically or through virtual mode.

Additional meetings may be convened, as required, in the event of Fraud or suspected fraud, Significant internal control weaknesses, Major financial or compliance issues etc.

5. Agenda:

The agenda for such meetings shall be prepared in advance and circulated to TCWG, or tabled at the meeting, as may be appropriate.

6. Documentation:

All material and significant communications—including audit plans, key audit risks, significant findings, internal control deficiencies, compliance issues, and auditor independence confirmations—shall be:

- Communicated in writing by the Statutory Auditors
- Formally acknowledged by TCWG
- Maintained as part of the Company's statutory and governance records

Such communications shall be placed before the Audit Committee and/or the Board. The deliberations and outcomes shall be comprehensively recorded in the minutes of the immediately succeeding Audit Committee or Board meeting to ensure traceability, accountability, and regulatory compliance.

7. Role and Responsibilities:

7A. Audit Committee:

The Audit Committee shall:

I. Act as the primary forum for structured two-way communication with the Statutory Auditors in accordance with SA 260 and SA 265
II. Review and evaluate the independence, objectivity, and performance of the Statutory Auditors
III. Approve audit and permissible non-audit services
IV. Review audit plans, key risks, significant findings, internal control deficiencies, and Key Audit Matters prior to finalisation of financial statements
V. Monitor management's response and ensure timely implementation of corrective actions
VI. Facilitate private meetings with the Statutory Auditors, with or without management, as necessary

7B. Statutory Auditors:

The Statutory Auditors shall:

I. Communicate with TCWG in a timely, structured, and written manner in accordance with SA 260 and SA 265
II. Present audit strategy, scope, timing, materiality, and key risk areas prior to commencement of the audit
III. Promptly communicate significant findings, qualitative aspects of accounting practices, uncorrected misstatements, internal control deficiencies, compliance issues, and matters relating to fraud or suspected fraud
IV. Confirm compliance with independence and ethical requirements, including disclosure of threats and safeguards
V. Ensure that all significant communications are appropriately documented

7C. Management:

Management shall:

I. Provide complete, accurate, and timely information, records, explanations, and representations to the Statutory Auditors
II. Ensure transparency in financial reporting, internal controls, compliance, and risk management
III. Evaluate audit observations and implement corrective and preventive actions within agreed timelines
IV. Report the status of implementation of audit recommendations to the Audit Committee

7D. Company Secretary (CS):

The Company Secretary shall:

I. Act as the central coordinator for communication between Statutory Auditors, Management, the Audit Committee, and the Board
II. Ensure that all significant communications are placed before the Audit Committee and/or the Board
III. Ensure proper recording of discussions and decisions in minutes
IV. Monitor compliance with this Framework and applicable regulatory requirements

8. Escalation Protocol:

Significant audit-related matters shall be escalated in a structured manner as follows:

Statutory Auditors → Chief Financial Officer (Nodal Officer) → Audit Committee → Board of Directors (where required)

All escalations shall be:

- Documented in writing
- Formally acknowledged
- Recorded in meeting minutes

This shall not restrict the Statutory Auditors from directly communicating with the Audit Committee or the Board whenever deemed necessary.

9. Independence:

The Statutory Auditors shall disclose:

- All relationships with the Company
- Details of non-audit services, if any

at the initial audit planning meeting of each financial year.

TCWG shall evaluate:

- Potential threats to auditor independence
- Adequacy of safeguards

prior to approving audit and related services.

10. Confidentiality:

All communications between the Statutory Auditors and TCWG shall be treated as confidential and shared strictly on a need-to-know basis.

The Statutory Auditors shall have unrestricted access to meet TCWG, including the Audit Committee or its Chairperson, without the presence of management, whenever required.

11. Compliance:

This Framework shall be implemented in compliance with:

- Applicable provisions of the Companies Act, 2013
- SEBI (LODR) Regulations, 2015
- Standards on Auditing (SA 260 and SA 265)
- NFRA Circular dated January 7, 2026

12. Effective Date:

This Framework shall come into force with immediate effect upon approval by the Board of Directors and shall remain in force until modified or amended.

Approved by the Board of Directors of CP Capital Limited.

Date:

Chairman's Signature: