

# kkc & associates llp

Chartered Accountants  
(formerly Khimji Kunverji & Co LLP)

---

## The Board of Directors

### Blue Jet Healthcare Limited

(formerly known as Blue Jet Healthcare Private Limited)  
701, 702, 7<sup>th</sup> Floor, Bhumiraj Costarica  
Sector 18, Sanpada, Navi Mumbai,  
Thane – 400705, Maharashtra

And

### Kotak Mahindra Capital Company Limited

1st Floor, 27 BKC, Plot No. C – 27  
"G" Block, Bandra Kurla Complex  
Bandra (East), Mumbai 400 051  
Maharashtra, India

### J.P. Morgan India Private Limited

J.P. Morgan Tower, Off C.S.T. Road  
Kalina, Santacruz (East)  
Mumbai 400098,  
Maharashtra, India

### ICICI Securities Limited

ICICI Venture House,  
Appasaheb Marathe Marg  
Prabhadevi, Mumbai - 400025, India

**Kotak Mahindra Capital Company Limited, J.P. Morgan India Private Limited, ICICI Securities Limited** and any other book running lead managers which may be appointed in relation to the Offer are collectively referred to as the **“Book Running Lead Managers”** or **“BRLMs”**.

Dear Sirs,

**Proposed initial public offering of equity shares of Rs. 2 each (“Equity Shares”) by Blue Jet Healthcare Limited (formerly known as Blue Jet Healthcare Private Limited) (the “Company”) (the “Offer”)**

We, KKC & Associates LLP (formerly Khimji Kunverji & Co LLP), the statutory auditors of the Company, hereby consent to use our name in the Red Herring Prospectus (“RHP”) and the Prospectus (“Prospectus”) of the Company prepared 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 (“Registrar of Companies”), Securities and Exchange Board of India (“SEBI”), the BSE Limited and the National Stock Exchange of India Limited (together, the **“Stock Exchanges”**) our reports dated October 09, 2023 and October 09, 2023 relating to (i) restated financial information of the Company for the three month periods ended June 30, 2023 and June 30, 2022 and the financial years ended March 31, 2023, March 31, 2022 and March 31, 2021 (collectively, the **“Restated Financial Information”**) and (ii) Statement of Tax Benefits, which appear in such RHP and the Prospectus (collectively the “Offer Documents”).

---

Sunshine Tower, Level 19, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013, India  
T: +91 22 6143 7333 E: info@kkcllp.in W: www.kkcllp.in LLPIN: AAP-2267

Suite 52, Bombay Mutual Building, Sir Phirozshah Mehta Road, Fort, Mumbai 400001, India



# kkc & associates llp

Chartered Accountants  
(formerly Khimji Kunverji & Co LLP)

---

We also consent to the references to us as the Statutory Auditors under the headings “[Definitions and Abbreviations]”, “[General Information]”, and in other sections in such Offer Documents, or any other documents, presentations, or materials to be issued in relation to the offer and references to us as required under Section 26 of the Companies Act, 2013 (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 reports issued by us included in the Offer Documents of the Company and eligible under section 26(5) of the Act.

The following information in relation to us may be disclosed:

Name: KKC & Associates LLP (formerly Khimji Kunverji & Co LLP)  
Address: Sunshine Tower, Level 19, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013, India  
Telephone Number: +91 22 6143 7333  
E-mail: info@kkcllp.in  
Firm Registration No. 105146W/W100621  
Peer Review No.: 013336

The above consents are subject to the condition that we do not accept any responsibility for any reports or matters (including information sent to BRLMs) included in the Offer Documents. Neither we nor our affiliates shall be liable to any investor or BRLMs or any other third 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 merchant bankers) 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 reports we have issued, covered by our consent above and are included in the Offer Documents or (ii) limit our liability to any person which cannot be lawfully limited or excluded under applicable laws or regulations or guidelines issued by applicable regulatory authorities.

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

Upon being aware of any change in the above matters, we shall endeavor to intimate the same to the BRLMs, in writing, as early as possible.

All capitalized terms not defined hereinabove shall have the same meaning as defined in the Offer Documents.

For **KKC & Associates LLP**

Chartered Accountant(formerly Khimji Kunverji & Co LLP)  
Firm Registration Number: 105146W/ W100621

**Kamlesh R Jagetia**

Partner  
Membership No - 139585  
UDIN: 23139585BGXMFP1367



Place: Mumbai  
Date: October 17, 2023

---

Sunshine Tower, Level 19, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013, India  
T: +91 22 6143 7333 E: info@kkcllp.in W: www.kkcllp.in LLPIN: AAP-2267

---

Suite 52, Bombay Mutual Building, Sir Phirozshah Mehta Road, Fort, Mumbai 400001, India

# kkc & associates llp

Chartered Accountants  
(formerly Khimji Kunverji & Co LLP)

---

**CC:**

**IndusLaw**

1502B, 15th Floor,  
Tower – 1C, One World Centre,  
Senapati Bapat Marg, Lower Parel,  
Mumbai – 400 013  
Maharashtra, India

**AZB & Partners**

AZB House,  
Peninsula Corporate Park,  
Ganpatrao Kadam Marg,  
Lower Parel,  
Mumbai – 400 013

**Sidley Austin LLP**

Six Battery Road, Level 31  
Singapore 049909



---

Sunshine Tower, Level 19, Senapati Bapat Marg, Elphinstone Road, Mumbai 400013, India  
T: +91 22 6143 7333 E: info@kkcllp.in W: www.kkcllp.in LLPIN: AAP-2267

---

Suite 52, Bombay Mutual Building, Sir Phirozshah Mehta Road, Fort, Mumbai 400001, India