

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, 7th Floor, Bhumi Raj 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 BlueJet Healthcare Private Limited) (the “Company”) (the “Offer”)

This is to confirm that pursuant to a peer review process conducted by the Institute of Chartered Accountants of India (the “ICAI”), we, KKC & Associates LLP (formerly Khimji Kunverji & Co LLP), Chartered Accountants, the statutory auditors of the Company, hold a valid and subsisting peer review certificate from the Peer Review Board of the ICAI which will remain valid until July 31, 2024 or until revoked by the ICAI.

We are eligible to report on the financial information to be included in the red herring prospectus and the prospectus of the Company pertaining to the Offer and as per the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended. Enclosed herewith is a copy of our Peer Review certificate as set forth in **Annexure A**.

We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, “Quality Control for Firms that Performs Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements”.

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

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This certificate may be relied upon by the BRLMs and the legal counsels in relation to the Offer. We hereby consent to extracts of, or reference to, this certificate being used in the red herring prospectus and the prospectus and other offering materials, as required ("**Offer Documents**"), in connection with the Offer. We hereby consent to the submission of this certificate as may be necessary to Securities and Exchange Board of India, the Registrar of Companies, Maharashtra at Mumbai ("RoC"), the relevant stock exchanges or any other regulatory/statutory authorities as required by applicable law and/or for the records to be maintained by the Book Running Lead Managers in connection with the Offer and in accordance with applicable law in connection with the Offer Documents.

We confirm that in the event of any changes to the above, immediately upon us becoming aware, shall be intimated to the BRLMs and the legal counsels, in writing, till the date the Equity Shares of the Company commence trading on the stock exchanges. In the absence of any communication from us, you may assume that there is no change in respect of the matters covered in this certificate.

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

Sincerely,

For **KKC & Associates LLP**
Chartered Accountants
(formerly Khimji Kunverji & Co LLP)
Firm Registration Number: 105146W/ W100621

Kamlesh R Jagetia
Partner
Membership No - 139585
UDIN: 23139585BGXMFO1219



Place: Mumbai
Date: October 17, 2023

CC:

IndusLaw
1502B, 15th Floor,
Tower – 1C, "One Indiabulls Centre",
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Mumbai – 400 013
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Suite 52, Bombay Mutual Building, Sir Phirozshah Mehta Road, Fort, Mumbai 400001, India



Peer Review Certificate

Peer Review Board

The Institute of Chartered Accountants of India
New Delhi

This is to certify that the Peer Review of

M/s Khimji Kunverji & Co LLP

Sunshine Tower, Level-19,

Senapati Bapat Marg, Elphinstone Road,

Mumbai-400013

FRN/Mem. No. 105146W/W100621

(Name of PU, Address, FR No./M. No.)

has been carried out for the period

2018-2021

pursuant to the Statement on Peer Review.

This Certificate shall be effective from 30-07-2021

and shall remain valid till 31-07-2024

Issued at New Delhi on 29-07-2021

CA. DAYANIWAS SHARMA
Chairman
Peer Review Board

CA. RAJESH SHARMA
Vice-Chairman
Peer Review Board

CA. NIDHI SINGH
Secretary
Peer Review Board