

Consent letter

The Board of Directors,
Western Carriers (India) Limited
2/6, Sarat Bose Road
2nd Floor
Kolkata 700 020
West Bengal, India

JM Financial Limited
7th Floor, Cnergy
Appasaheb Marathe Marg
Prabhadevi, Mumbai 400 025
Maharashtra, India

Kotak Mahindra Capital Company Limited
1st Floor, 27 BKC, Plot No. 27
G Block, Bandra Kurla Complex
Bandra (East), Mumbai 400 051
Maharashtra, India

(JM Financial Limited and Kotak Mahindra Capital Company Limited are appointed in relation to the Offer and are collectively referred to as the "Book Running Lead Managers" or "BRLMs" in relation to the Offer)

Re: Proposed initial public offering of equity shares of face value of ₹ 5 each (the "Equity Shares") of Western Carriers (India) Limited (the "Company" and such offering, the "Fresh Issue") and an offer for sale of Equity Shares by certain existing shareholder of the Company (the "Offer for Sale", and together with the Fresh Issue, the "Offer")

We, Abhijit Dutt & Associates, hereby consent to the use of our name as an independent chartered accountant in the red herring prospectus ("RHP") and the prospectus ("Prospectus") which the Company intends to file with the Registrar of Companies, West Bengal at Kolkata (the "RoC") and thereafter file with the Securities and Exchange Board of India (the "SEBI") and any relevant stock exchange(s) where the Equity Shares are proposed to be listed (the "Stock Exchanges") and in any other document in relation to the Offer (collectively, the "Offer Documents").

The following information in relation to us may be disclosed in the Offer Documents:

Name: Abhijit Dutt & Associates
Address: 8/2, Kiran Shankar Roy Road, 2nd Floor, Rooms # 2 & 3, Calcutta-700 001
Tel : +91 9163300400, 9830821187
Email : cadutt1946@gmail.com
Peer review certificate number: 012954
Firm registration number: 315049E

We are not and have not been engaged or interested in the formation or promotion of the management of the Company.

We further consent to be named as an "expert" as defined under Section 2(38) of the Companies Act, read with Section 26(5) of the Companies Act.

We also consent to the inclusion of this letter as a part of "Material Contracts and Documents for Inspection" in connection with this Offer, which will be available for public for inspection from date of the filing of the RHP until the Bid/ Offer Closing Date.

We confirm that we will immediately inform any changes in writing to the above information to the Company and the Book Running Lead Managers until the date when the Equity Shares commence trading on the Stock Exchanges. In the absence of any such communication from us, the above information should be considered as updated information until the Equity Shares commence trading on the Stock Exchanges pursuant to the Offer.



Abhijit Dutt & Associates
Chartered Accountants

8/2, Kiran Shankar Roy Road,
2nd Floor, Rooms # 2 & 3, Calcutta-700 001
Mob: 9163300400, 9830821187;
E-Mail: cadutt1946@gmail.com

This certificate is for information and for inclusion (in part or full) in the the RHP and the Prospectus to be filed in relation to the Offer or any other Offer related material, and may be relied upon by the Company, the Book Running Lead Managers and the legal advisors to each of the Company and the Book Running Lead Managers. We hereby consent to the submission of this certificate as may be necessary to the SEBI, the ROC, the Stock Exchanges and any other regulatory authority and/or for the records to be maintained by the Book Running Lead Managers and in accordance with applicable law.

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

Yours faithfully,

For and on behalf of Abhijit Dutt & Associates
Chartered Accountants
Firm Registration Number: 315049E


Name: Abhijit Dutt



Designation: Partner
Membership No.: 052134
Date: 29-08-2024
UDIN: 24052134BKEXYZ1853
Place: Kolkata

