



1. CONSENT FROM STATUTORY AUDITOR

To,

The Board of Directors
Workmates Core2Cloud Solution Limited
(Formerly known as "Workmates Core2Cloud Solution Private Limited")
Flat 7, Floor 3rd, 3A Rammohan Mullick Garden Lane
Kolkata, West Bengal, India
Kolkata - 700010

Horizon Management Private Limited
19 R.N Mukherjee Road,
2nd Floor, Kolkata-700001
West Bengal, India.

(Horizon Management Private Limited referred to as the "Book Running Lead Manager")

Dear Sir(s),

Sub: Proposed initial public offering of equity shares of the face value ₹ 10 each (the "Equity Shares") of Workmates Core2Cloud Solution Limited (Formerly known as "Workmates Core2Cloud Solution Private Limited") (the "Company" and such offering, the "Offer")

We, M Choudhury & Co., Chartered Accountants, the statutory auditor of the Company, hereby consent inclusion of our name in the red herring prospectus/prospectus(the "Offer Documents"), to be filed/registered by the Company in respect of the Issue with the SME Platform of Bombay Stock Exchange Limited where the Equity Shares are proposed to be listed ("Stock Exchange") and the Registrar of Companies, West Bengal at Kolkata ("ROC"), as applicable, of our (i) examination report dated October 27, 2025 on the restated audited financial statements for the period ended August 31, 2025 & financial years ended March 31, 2025, March 31, 2024 and March 31, 2023; prepared in terms of the requirements of the Securities and Exchange Board of India (Issue of Capital and Disclosures Requirements) Regulations, 2018, as amended ("SEBI ICDR Regulations"), Part I of Chapter III of the Companies Act, 2013 ("Companies Act, 2013"), the Companies (Accounts) Rules, 2014 and the applicable Accounting Standards and any other law as may be applicable; and (ii) the 'Statement of Tax Benefits' dated October 27, 2025 applicable to the Company and its shareholders, which may appear in the Offer Documents, and any other document in relation to the Issue.

We also consent to references to us as "Statutory Auditors" in the Offer Documents, and any other documents to be issued in relation to the Issue, as may be required.

We further consent to the inclusion of the following details in relation to us in the Offer Documents, and any other documents to be issued in relation to the Issue:

For M Choudhury & Co.
Chartered Accountants
D. Choudhury
Membership No. 052066
Mobile - +91 9831161561
Telephone +033-2429-2417
Firm Registration No. - 302186E
Email - emcee_162@hotmail.com
Peer Review Number - 018577





We, hereby confirm that, we are not and have not been engaged or interested in the formation or promotion or management of the Company.

The above consents are subject to the condition that we do not accept any responsibility for any reports or matters (including information sent to Merchant Bankers) or letters included in the Offer Documents. Neither our affiliates nor us shall be liable to any investor or merchant bankers or any other third party in respect of the proposed offering. Further, the Company agrees to indemnify our affiliates and us and hold harmless from all third party (including investors and merchant bankers) claims, damages, liabilities and costs arising consequent to my giving consent.

Nothing in the preceding paragraph shall be construed to (i) limit my responsibility for or liability in respect of, the reports we have issued, covered by my 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 have subjected our firm to the peer review process of the Institute of Chartered Accountants of India (the "ICAI") and hold a valid certificate issued by the Peer Review Board of the ICAI, which will remain valid until the completion of the Issue.

We hereby confirm that we have conducted our examination of the information given in this certificate (including the annexures thereto) in accordance with the 'Guidance Note on the Reports or Certificates for Special Purposes (Revised 2016)' issued by the Institute of Chartered Accountants of India ("ICAI"), as revised from time to time, to obtain a reasonable assurance that such details are in agreement with the books of accounts and other relevant records provided to us, in all material respects; the aforesaid Guidance Notes requires that we comply with the ethical requirements of the 'Code of Ethics' issued by the ICAI, as revised from time to time. We also confirm that we have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, 'Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements,' issued by the ICAI.

This letter may be relied on by the Company, the Book Running Lead Manager and the legal counsel appointed in respect of the Issue for disclosures in the Offer Documents and for clarifications/submissions issued to any regulatory authority in relation to the Issue, including (but not limited to) ROC, the Stock Exchange and SEBI. We also authorize you to deliver this letter of consent to the Stock Exchange, ROC and SEBI pursuant to the provisions of Section 26 and 32 of the Companies Act, 2013 and the rules and regulations made thereunder, or any other governmental or regulatory authority as may be required.

We confirm that we will immediately inform the Company and the Book Running Lead Manager appointed as such for the purpose of the Issue, of any changes to the information stated in this letter till the date the Equity Shares of the Company commence trading on the Stock Exchange. In the absence of any such communication, the information stated in this letter should be taken as updated information until the date of commencement of listing and trading of the Equity Shares of the Company on the Stock Exchange, pursuant to the Issue.

We represent that our execution, delivery and performance of this consent have been duly authorised by all necessary actions (corporate or otherwise).

We agree to keep the information regarding the Issue strictly confidential.



M CHOUDHURY & CO.
Chartered Accountants



033-2429 2417

162, Jodhpur Park, Kolkata - 700 068

E-mail : headoffice@mchoudhury.in

emcee_162@hotmail.com

Terms capitalised and not defined herein shall have the same meaning as described to them in the Red Herring Prospectus/ Prospectus.

For M Choudhury & Co.
Chartered Accountants
FRN: 302186E

D. Choudhury
Partner
M. No.: 052066



UDIN: 25052066BMLEN79040
Place: Kolkata
Date: 27.10.2025

CC:

Legal counsel to the Offer
Fox and Mandal LLP
7th Floor 206 AJC Bose Road
Kolkata 700017
Telephone - 033 4603 6631