



**Shah Kailash & Associates LLP**  
CHARTERED ACCOUNTANTS

Date: June 11, 2024

To,  
The Board of Directors,  
**Flywings Simulator Training Centre Limited**  
Ground Floor, Killa No. 13, Begampur Khatola Sector 35,  
Gurgaon, Sadar Bazar, Haryana-122001, India.

**Ref: Proposed Initial Public Offer (IPO) of Flywings Simulator Training Centre Limited (the “Company”)**

**Sub: Consent Letter**

Dear Sir/ Madam,

We, the undersigned, hereby give our consent to act as ‘**Statutory Auditor and Peer Review Auditor**’ to the Proposed Public Issue of ‘**Flywings Simulator Training Centre Limited**’ on the Emerge Platform of National Stock Exchange of India Limited pursuant to the provisions of Section 26 and Section 32 of the Companies Act 2013. We have no objection to our name being inserted as the ‘**Statutory Auditor and Peer Review Auditor**’ in the Draft Red Herring Prospectus / Red Herring Prospectus / Prospectus which the company intends to issue in respect thereof.

We authorize “**Flywings Simulator Training Centre Limited**” to deliver a copy of this consent letter along with copy of valid peer review certificate to the SEBI / Stock Exchange / Registrar of Companies, pursuant to the provisions of Section 26 and Section 32 of the Companies Act 2013 and SEBI (ICDR) Regulations, 2018, as amended.

The following details with respect to us may be disclosed:

<b>Firm Name</b>	:	SHAH KAILASH AND ASSOCIATES LLP
<b>Address</b>	:	505, 21ST CENTURY BUSINESS TOWER, NEAR WORLD TRADE, CENTER, RING ROAD, SURAT, Gujarat- 395002
<b>Tel. No.</b>	:	+91 9727247030
<b>E-mail</b>	:	<a href="mailto:Skt@Skllp.com">Skt@Skllp.com</a>
<b>Contact Person</b>	:	Shreyans Shah
<b>Firm Registration No.</b>	:	W100926
<b>Membership No.</b>	:	109647W
<b>Peer Review No.</b>	:	014169

Thanking you,

Yours faithfully,

**For SHAH KAILASH AND ASSOCIATES LLP**

**Chartered Accountants**  
FRN: W100926

**Name of the Partner:** Shreyans Shah  
**Partner**  
**Membership No.:** 109647W

505, 21st Century Business Centre, Near World Trade Center, Ring Road, Surat-395002 Gujarat.  
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