



Jay Gupta & Associates

CHARTERED ACCOUNTANTS

Date: July 30, 2025

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.

Sub: 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 'Peer Review Auditor' to the Proposed Public Issue of 'Flywings Simulator Training Centre Limited' on the Emerge Platform of National Stock Exchange Limited pursuant to the provisions of Section 26, Section 28 and Section 32 of the Companies Act 2013. We have no objection to our name being inserted as the '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, Section 28 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:

Firm Name	:	M/s. Jay Gupta & Associates
Address	:	Imax Lohia Square, 23, Gangadhar Babu Lane, 3rd Floor, Room No. 3A, Kolkata - 700012
Tel. No.	:	+91 98310 12639
E-mail	:	Guptaagarwal.associate@gmail.com
Contact Person	:	Mr. Jay Shanker Gupta
Firm Registration No.	:	329001E
Membership No.	:	059535
Peer Review No.	:	017534

Thanking you,

Yours faithfully,

For M/S. JAY GUPTA & ASSOCIATES,
Chartered Accountants
FRN: 329001E


CA Jay Shanker Gupta
Partner
Membership No.: 059535

