

### Consent Letter

To  
 The Board of Directors,  
**FlySBS Aviation Limited**  
 3rd Floor, Indique Palmyra,  
 Plot No.16(NP), SIDCO Industrial Estate,  
 Ekkattuthangal, Guindy,  
 Chennai – 600032.  
 Tamil Nadu, India,  
 (the “Company”).

To  
**Vivro Financial Services Private Limited**  
 607-608 Marathon Icon,  
 Veer Santaji Lane,  
 Off Ganpatrao Kadam Marg,  
 Lower Parel, Mumbai - 400013,  
 Maharashtra, India  
 (the “Book Running Lead Manager”)

**Re: Proposed initial public offering of equity shares of face value of ₹10 each (the “Equity Shares”) of FlySBS Aviation Limited (the “Company” or the “issuer”)**

Dear Sir(s),

We, M/s. A. John Moris & Co. (Firm Registration Number: 007220S), Statutory Auditors of the Company, consent to our name being included as “**Expert**” in terms of the Companies Act, 2013, as amended, and also include the following details in the Red Herring Prospectus (“**RHP**”) and the Prospectus (“**Prospectus**”) filed in relation to the Issue (collectively, the “**Issue Documents**”) or any other material in connection with the Issue.

<b>Name:</b>	<b>M/s. A. JOHN MORIS &amp; CO.</b>
<b>Address:</b>	5, Lakshmipuram 1st Street, Deivasigamani Road, Royapettah, opp. to AIDMK Office, Chennai, Tamil Nadu 600014
<b>Mobile No.:</b>	<a href="tel:044-2811-6003">044 2811 6003</a>
<b>E-mail ID:</b>	<a href="mailto:info@ajohnmoris.com">info@ajohnmoris.com</a>
<b>Website:</b>	<a href="http://www.ajohnmoris.com">www.ajohnmoris.com</a>
<b>Firm Registration Number:</b>	007220S
<b>Peer Review Certificate Number:</b>	014619
<b>Contact Person:</b>	CA S Muralikannan
<b>Designation:</b>	Partner

We confirm that we have subjected ourselves to the peer review process of the Institute of Chartered Accountants of India, New Delhi (the “ICAI”) and hold a valid Peer Review Certificate dated 23/09/2022 issued by the Peer Review Board of the ICAI.

We further consent to include our Reports/Certificates mentioned in **Annexure-A**, in full or in parts, in the Issue Documents or such other documents to be issued by the Company in relation to the Issue.

We further confirm that we have not been engaged or interested in the formation or promotion of the Company.

We have conducted our examination in accordance with the ‘Guidance Note on Audit Reports and Certificates for Special Purposes (Revised 2016)’ issued by the Institute of Chartered Accountants of India.

We hereby confirm that while providing this certificate we have complied with the Code of Ethics and 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 Institute of Chartered

Accountants of India.

We confirm that the information in this certificate is true, fair and correct, and is in accordance with the requirements of the Companies Act, 2013, the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, and other applicable laws, and there is no untrue statement or omission which would render the contents of this certificate misleading in its form or context. We confirm that the information in this certificate is adequate to enable investors to make a well-informed decision, to the extent that such information with respect to us is relevant to the prospective investor to make a well-informed decision.

This certificate is for information and for inclusion (in part or full) in the Red Herring Prospectus (“RHP”) and the Prospectus (“Prospectus”) filed in relation to the Issue (collectively, the “Issue Documents”) or any other Issue-related material, and may be relied upon by the Company, the Book Running Lead Manager and the Legal Advisor appointed by the Company in relation to the Issue. We hereby consent to the submission of this certificate as may be necessary to SEBI, the Registrar of Companies, Chennai (“ROC”), the relevant stock exchange, any other regulatory authority and/or for the records to be maintained by the Book Running Lead Manager and in accordance with applicable law.

We confirm that we will immediately communicate any changes in writing in the above information to the Book Running Lead Manager until the date when the Equity Shares commence trading on the relevant stock exchange. In the absence of any such communication from us, the Company, the Book Running Lead Manager and the Legal Advisor, can assume that there is no change to the above information until the Equity Shares commence trading on the relevant stock exchange pursuant to the Issue. We hereby consent to this certificate being disclosed by the Book Running Lead Manager, if required (i) by reason of any law, regulation or order of a court or by any governmental or competent regulatory authority, or (ii) in seeking to establish a defence in connection with, or to avoid, any actual, potential or threatened legal, arbitral or regulatory proceeding or investigation.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Issue Documents.

Yours faithfully,

**For M/s. A. JOHN MORIS & CO.**  
Chartered Accountants  
ICAI Firm Registration No: 007220S

S Muralikannan  
Partner  
Membership No.: 211698  
UDIN: 25211698BMIDIA6131  
Date: 24-07-2025

CC:

**Legal Advisor to the Issue:**

To,  
**Eshwars, Advocates**  
House of Corporate & IPR Laws  
6<sup>th</sup> Floor, Khivraj Complex II,  
#480, Anna Salai, Nandanam,  
Chennai-600035, India

**ANNEXURE A**

Sr. No.	Particulars
1	Consent letter
2	Eligibility for the Issue
3	Certificate on ESOP Scheme(s)
4	Peer Review Certificate issued by the 'Peer Review Board' of the ICAI
5	Certificate on Loans and advances
6	Certificate on Basis of Issue Price
7	Certificate on no material developments
8	Certificate confirming details of acquisition/ divestment, consideration paid/ received and mode of financing, in case of non-material acquisitions/ divestments by the Company
9	Certificate on Financial indebtedness
10	Certificate on Group Companies
11	Certificate on changes in Accounting Policies
12	Certificate on object of the Issue
13	Certificate on details of acquisition of equity shares by the Promoter, Promoter Group, Shareholders entitled with right to nominate directors or any other rights, average cost of acquisition of Equity Shares by the Promoter, Certificate on weighted average price at which Equity Shares were acquired by each of the Promoter in the last one year and weighted average cost of acquisition of all shares transacted in immediately preceding three years and one year
14	Certificate on Rejection Criteria under the SEBI General Order(s) relating to financial matters
15	Certificate on Bonus issue of shares
16	Certificate on No Material Frauds
17	Certificate on Promoter's Contribution
18	Certificate on Dividend
19	Certificate on Insurance
20	Certificate on Share capital build-up
21	Certificate on Tax Litigation
22	Certificate on remuneration paid to Directors and the Key Managerial Personnel
23	Certificate on Securities and Exchange Board of India (Issuing Observations on Draft Issue Documents Pending Regulatory Actions) Order, 2020
24	Certificate on SEBI (Prohibition on Raising Further Capital from Public and Transfer of Securities of Suspended Companies) Order, 2015
25	Certificate on Identification of Material Subsidiaries
26	Certificate on Corporate Governance
27	Certificate on Funding of Capital Expenditure for taking of six aircraft on Dry Lease basis;
28	Certificate on Capitalization
29	Statement of special tax benefits
30	Certificate on key performance indicators
31	Certificate on outstanding dues to creditors
32	Certificate confirming the weighted average price and the average cost of acquisition
33	Certificate on related party transactions
34	Certificate on auditor qualifications
35	Certificate on defaults and non-payment of statutory dues and contingent liabilities
36	Certificate on Other Financial Information
37	Certificate on Fraudulent Borrowers or Willful Defaulters
38	Certificate on Key operational Metrics
39	Certificate on delay in payment of Statutory dues.
40	Certificate on Utilization of Loan
41	Examination report on restated financials
42	Arrangement letter with Statutory Auditor
43	Comfort letter