



Flywings Simulator Training Centre Ltd.

CIN-U80903HR2011PLC101229

Date: 02.01.2026

To,
The Manager (Listing Department)
National Stock Exchange of India Limited.
Exchange Plaza, Banda Kurla Complex,
Bandra (East), Mumbai – 400051, Maharashtra, India

NSE Symbol: FWSTC

Subject: Outcome of Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Reference: Submission of Unaudited Consolidated and Standalone Financial Results for the half year ended 30 September, 2025 pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015.

Dear Sir / Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby informed that the Board of Directors at their meeting held today i.e. 02 January, 2026 at Registered Office of the company situated at Ground Floor, Killa No. 13, Begumpur Khatola, Sector 35, Gurgaon 122001, Haryana, India, has inter-alia:

Considered and approved the Unaudited Financial Results (Standalone and Consolidated) of the Company for the Half Year ended on 30 September, 2025. A copy of the said Unaudited Financial Results along with the Limited Review Report from the statutory auditor pursuant to the provisions of Regulation 33(3) of the SEBI Listing Regulations is annexed herewith.

The meeting of the Board of Directors of the Company commenced at 01:00 P.M. and concluded at 02:50 P.M.

You are requested to take the above information on record.

Thanking You.

For Flywings Simulator Training Centre Limited

Rupal Sanjay Mandavia
Managing Director
DIN: 02275347



JAIN and JAIN LLP
Chartered Accountants

Head Office : 601, Jolly Bhavan No.2, 51, New Marine Lines, Opp Nirmala Niketan College, Mumbai - 400 020
Mobile: +91 98700 01201 / 80827 62708 **Email :** cacisa@jainandjain.com • **Website :** www.jainandjain.com

Independent Auditor's Review Report on Standalone Unaudited Financial Results for the six months ended 30 September 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
FLYWINGS SIMULATOR TRAINING CENTRE LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results ("Statement") of **FLYWINGS SIMULATOR TRAINING CENTRE LIMITED** for the six months ended 30 September 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Branch Office :

B/G - 1 & 2, Barkha Bldg., Devchand Nagar, Bhayandar (W) - 401 101
1108, Sai Indu Tower, Sai Radha Complex, Near Asian Paints, LBS Marg, Bhandup (W) Mumbai - 400 078
22, Second Floor, Hi Life Mall, PM Road, Santacruz (W) Mumbai - 400 054

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAIN AND JAIN LLP
Chartered Accountants
Firm Registration No. 103869W/W100630



CA JUBIN SHAH
Partner
M. No.: 110807
UDIN: 26110807KKYOPZ3641

Place: Mumbai
Date: 02 January 2026

| FLYWINGS SIMULATOR TRAINING CENTRE LIMITED (Previously known as Flywings Simulator Training Centre Pvt. Ltd.) CIN: U80903HR2011PLC101229 | | | | | | |
|--|--|---------------------------|-------------------------|---------------------------|-------------------------|------------------|
| STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025 | | | | | | |
| Sl.No | Particulars | Six months ended | | | Previous year ended | |
| | | 30.09.2025 (Unaudited) | 31.03.2025 (Audited) | 30.09.2024 (Unaudited) | 31.03.2025 (Audited) | |
| | | | | | | |
| 1 | Income | | | | | |
| | a) Revenue from operations | 1,017.99 | 2,021.05 | 694.51 | 2,021.05 | |
| | b) Other income | 37.95 | 343.29 | 2.47 | 343.29 | |
| | Total income | 1,055.94 | 2,364.33 | 696.98 | 2,364.33 | |
| 2 | Expenses | | | | | |
| | a) Purchase of stock in Trade | - | - | - | - | |
| | b) Changes in inventories of stock in trade | - | - | - | - | |
| | c) Employee benefits expense | 157.58 | 227.00 | 108.54 | 227.00 | |
| | d) Finance costs | 109.65 | 144.64 | 31.82 | 144.64 | |
| | e) Depreciation and amortisation expense | 29.78 | 73.14 | 18.34 | 73.14 | |
| | f) Other expenses | 282.31 | 375.77 | 101.02 | 375.77 | |
| | Total expenses | 579.32 | 820.55 | 259.72 | 820.55 | |
| 3 | Profit/(loss) before exceptional item & tax (1-2) | 476.62 | 1,543.78 | 437.26 | 1,543.78 | |
| 4 | Exceptional Items | - | -30.02 | - | -30.02 | |
| 5 | Profit/(loss) before tax (3-4) | 476.62 | 1,513.76 | 437.26 | 1,513.76 | |
| 6 | Tax expense | 120.02 | 435.67 | 84.00 | 435.67 | |
| 7 | Net Profit/(Loss) after tax (5-6) | 356.60 | 1,078.09 | 353.26 | 1,078.09 | |
| 8 | Mainority Interest | | | | | |
| 9 | Paid-up Equity Share Capital (Face value of Rs.10/- each) | 766.43 | 766.43 | 766.43 | 766.43 | |
| 10 | Reserve & Surplus (excluding revaluation reserve) | - | - | - | - | |
| 11 | Earnings per share (of Rs.10/- each) Basic (Rs.) | 4.65 | 14.22 | 4.61 | 14.22 | |
| 12 | Earnings per share (of Rs.10/- each) Diluted (Rs.) | 4.65 | 14.22 | 4.61 | 14.22 | |
| Notes:- <ol style="list-style-type: none"> The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 02 January 2026. The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. | | | | | | |
| 3 STANDALONE STATEMENT OF ASSETS & LIABILITIES | | | | | | |
| <i>Rs. in Lakhs, unless otherwise stated</i> | | | | | | |
| Particulars | | | | | Standalone | |
| | | | | | As at 30.09.2025 | As at 31.03.2025 |
| EQUITY AND LIABILITIES | | | | | | |
| 1 Shareholders' funds | | | | | | |
| a) Share capital b) Reserves and surplus | | | | | 766.43 | 766.43 |
| | | | | | 3,446.99 | 3,090.39 |
| | | | | | 4,213.42 | 3,856.82 |
| 2 Liabilities | | | | | | |
| Non-current liabilities | | | | | | |
| a) Long-Term Borrowings b) Deferred tax liability c) Non Current Liability d) Long-term provisions | | | | | 969.83 | 1,025.53 |
| | | | | | - | - |
| | | | | | 74.83 | 74.83 |
| | | | | | 27.14 | 18.41 |
| | | | | | 1,071.80 | 1,118.77 |
| a) Short-Term Borrowings b) Trade payables (i) Total outstanding dues of micro enterprises and small enterprises; and (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | | | | | 449.05 | 783.69 |
| | | | | | - | 4.51 |
| c) Other current liabilities d) Short-term provisions | | | | | 13.84 | 16.42 |
| | | | | | 78.75 | 468.22 |
| | | | | | 322.31 | 179.29 |
| | | | | | 863.95 | 1,452.14 |
| Total current liabilities | | | | | 6,149.15 | 6,427.73 |
| Assets | | | | | | |
| 1 Non-current assets | | | | | | |
| a) Property, plant and equipment (i) Tangible assets (ii) Intangible assets (iii) Work in Progress | | | | | 281.81 | 302.96 |
| | | | | | - | - |
| | | | | | 498.64 | 498.64 |
| | | | | | 35.55 | 33.58 |
| | | | | | 2,584.57 | 2,291.62 |
| | | | | | 729.28 | 540.32 |
| | | | | | 18.57 | 106.25 |
| | | | | | 4,148.41 | 3,773.36 |
| 2 Current assets | | | | | | |
| a) Current investment b) Inventories b) Trade receivables c) Cash and bank balances d) Short-term loans and advances e) Other current assets | | | | | - | - |
| | | | | | 740.10 | 839.37 |
| | | | | | 302.99 | 985.91 |
| | | | | | 549.65 | 795.69 |
| | | | | | 407.98 | 33.41 |
| | | | | | 2,000.73 | 2,654.37 |
| Total assets | | | | | 6,149.15 | 6,427.73 |

5 STANDALONE STATEMENT OF CASH FLOWS

Rs. in Lakhs, unless otherwise stated

| | For the period ended 30.09.2025 | For the period ended 30.09.2024 |
|---|---------------------------------|---------------------------------|
| A. Cash flow from operating activities | | |
| Profit/(loss) before tax | 476.62 | 1,513.76 |
| Adjustments for : | | |
| Depreciation and amortisation expense | 29.78 | 73.14 |
| Changes in Long term Gratuity Provision | 6.38 | 4.29 |
| Net (profit)/ loss on disposal of property, plant and equipment | - | (0.01) |
| Interest expense and finance cost | 109.65 | 144.64 |
| Interest and other income | (34.82) | (122.93) |
| Changes in assets and liabilities | 587.61 | 1,612.89 |
| (Increase) / Decrease in inventories | - | - |
| (Increase) / Decrease in trade receivables | 99.27 | (394.85) |
| (Increase) / Decrease in loans and advances | 246.04 | (28.98) |
| (Increase) / Decrease in other assets | (374.57) | (17.33) |
| Increase / (decrease) in trade payables | (2.58) | (14.35) |
| Increase / (decrease) in other liabilities | (86.48) | 197.03 |
| Increase / (decrease) in provisions | 136.64 | 0.98 |
| Cash generated from operating activities | 605.92 | 1,355.40 |
| Taxes paid (net of refunds) | 390.62 | 487.64 |
| Net cash generated from operating activities | 215.30 | 867.76 |
| B. Cash Flow from Investing Activities | | |
| Purchase of property, plant and equipment | (8.63) | (14.81) |
| Increase/(Decrease) in Non-Current Investment | (292.95) | (1,640.02) |
| Increase/(Decrease) in Other Non-Current Assets | 87.68 | 80.94 |
| (Increase)/Decrease in Other Non-Current Liabilities | 8.73 | (3.00) |
| Bank Deposit | - | (416.83) |
| Profit on Sale of Fixed Assets | - | 0.01 |
| Interest and other income | 34.82 | 122.93 |
| Net cash generated from/(used in) investing activities | (170.36) | (1,870.78) |
| C. Cash flows from financing activities | | |
| Proceeds from issues of equity shares | - | 430.27 |
| Share Application Money Received | - | (440.36) |
| Long Term Loan & Advance | 188.96 | (197.58) |
| Interest and finance cost | (109.65) | (144.64) |
| Net proceed (repayment) of long term borrowings | (55.70) | 68.10 |
| Net proceed (repayment) of short term borrowings | (334.64) | 718.91 |
| Net cash generated from/(used in) financing activities | (311.03) | 434.69 |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | (266.09) | (568.32) |
| Cash and cash equivalents at the beginning of year | 569.08 | 1,137.41 |
| Cash and cash equivalents at the end of year | 302.99 | 569.08 |

* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

For and Behalf of Board of
FLYWINGS SIMULATOR TRAINING CENTRE LIMITED

Rupal Sanjay Mandavia
 Managing Director
 DIN: 02275347

Date: 02-January-2026
 Place: Gurgaon



Independent Auditor's Review Report on Consolidated Unaudited Financial Results for the six months ended 30 September 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
FLYWINGS SIMULATOR TRAINING CENTRE LIMITED**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results ("Statement") of **FLYWINGS SIMULATOR TRAINING CENTRE LIMITED** ("the holding company") and its subsidiaries (the holding company and its subsidiaries together referred to as the "Group") for the six months ended 30 September 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (the "Regulation") as amended, including relevant circulars issued by the SEBI from time to time.
2. This statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statements are free of material misstatements. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Branch Office :

B/G-1 & 2, Barkha Bldg., Devchand Nagar, Bhayandar (W) - 401 101
1108, Sai Indu Tower, Sai Radha Complex, Near Asian Paints, LBS Marg, Bhandup (W) Mumbai - 400 078
22, Second Floor, Hi Life Mall, PM Road, Santacruz (W) Mumbai - 400 054

4. The statement includes the results of following subsidiaries and sister concern.
 - Flywings Drone Training Private Limited (Subsidiary company)
 - Ambitions Flying Club Private Limited (Associate company)
5. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the generally accepted accounting principles in India ("GAAP") and in compliance with the applicable Accounting Standard as specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JAIN AND JAIN LLP

Chartered Accountants

Firm Registration No. 103869W/W100630



CA JUBIN SHAH

Partner

N. No.: 110807

UDIN: 26110807MTOWGH8136

Place: Mumbai

Date: 02 January 2026

| FLYWINGS SIMULATOR TRAINING CENTRE LIMITED (Previously known as Flywings Simulator Training Centre Pvt. Ltd.) CIN: U80903HR2011PLC101229 | | | | | |
|---|---|---------------------------|-------------------------|---------------------------|-------------------------|
| STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE SIX MONTHS ENDED 30 SEPTEMBER 2025 | | | | | |
| Sl.No | Particulars | Six months ended | | | Previous year ended |
| | | 30.09.2025 (Unaudited) | 31.03.2025 (Audited) | 30.09.2024 (Unaudited) | 31.03.2025 (Audited) |
| | | | | | |
| 1 | Income | | | | |
| | a) Revenue from operations | 1,017.99 | 2,021.05 | 694.51 | 2,021.05 |
| | b) Other income | 37.95 | 343.29 | 2.47 | 343.29 |
| | Total income | 1,055.94 | 2,364.33 | 696.98 | 2,364.33 |
| 2 | Expenses | | | | |
| | a) Purchase of stock in Trade | - | - | - | - |
| | b) Changes in inventories of stock in trade | - | - | - | - |
| | c) Employee benefits expense | 157.58 | 227.00 | 108.54 | 227.00 |
| | d) Finance costs | 109.65 | 144.64 | 31.82 | 144.64 |
| | e) Depreciation and amortisation expense | 29.78 | 73.14 | 18.34 | 73.14 |
| | f) Other expenses | 282.31 | 375.77 | 101.02 | 375.77 |
| | Total expenses | 579.32 | 820.55 | 259.72 | 820.55 |
| 3 | Profit/(loss) before exceptional item & tax (1-2) | 476.62 | 1,543.77 | 437.26 | 1,543.77 |
| 4 | Exceptional Items | - | -30.02 | - | -30.02 |
| 5 | Profit/(loss) before tax (3-4) | 476.62 | 1,513.75 | 437.26 | 1,513.75 |
| 6 | Tax expense | 120.02 | 435.67 | 84.00 | 435.67 |
| 7 | Net Profit/(Loss) after tax (5-6) | 356.60 | 1,078.08 | 353.26 | 1,078.08 |
| 8 | Share of Profit from Associates (Ambition Flying Club Pvt. Ltd.) | 44.78 | - | - | - |
| 9 | Share of Profit from Subsidiary (Flywings Drone Training Pvt. Ltd.) | (32.21) | - | - | - |
| 10 | Profit & Loss for the period after share of Profits from Associates. | 369.17 | 1,078.08 | 353.26 | 1,078.08 |
| 11 | Paid-up Equity Share Capital (Face value of Rs.10/- each) | 766.43 | 766.43 | 766.43 | 766.43 |
| 12 | Reserve & Surplus (excluding revaluation reserve) | - | - | - | - |
| 13 | Earnings per share (of Rs 10/- each) | 4.82 | 14.22 | 4.61 | 14.22 |
| 14 | Basic (Rs.) | 4.82 | 14.22 | 4.61 | 14.22 |
| | Diluted (Rs.) | 4.82 | 14.22 | 4.61 | 14.22 |

Notes:-

- The above Financial Results were reviewed by the Audit Committee and were thereafter approved by the Board of Directors at their meeting held on 02 January 2026.
- The above results have been prepared in accordance with the recognition and measurement principles of Accounting Standard("AS"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.

3 CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES

| | Rs. in Lakhs, unless otherwise stated | |
|---|---------------------------------------|------------------|
| | Particulars | Consolidated |
| | As at 30.09.2025 | As at 31.03.2025 |
| EQUITY AND LIABILITIES | | |
| 1 Shareholders' funds | | |
| a) Share capital | 766.43 | 766.43 |
| b) Reserves and surplus | 3,446.99 | 3,090.39 |
| | Total Equity | 4,213.42 |
| 2 Non Controlling Interest | | |
| | - | - |
| 3 Liabilities | | |
| Non-current liabilities | | |
| a) Long-Term Borrowings | 969.83 | 1,025.53 |
| b) Deferred tax liability | - | - |
| c) Non Current Liability | 74.83 | 74.83 |
| d) Long-term provisions | 27.14 | 18.41 |
| | Total non-current liabilities | 1,071.80 |
| Current liabilities | | |
| a) Short-Term Borrowings | 449.05 | 783.69 |
| b) Trade payables | - | 4.51 |
| (i) Total outstanding dues of micro enterprises and small enterprises; and | 13.84 | 16.42 |
| (ii) Total outstanding dues of creditors other than micro enterprises and small enterprises | 78.75 | 468.22 |
| c) Other current liabilities | 322.31 | 179.29 |
| d) Short-term provisions | - | - |
| | Total current liabilities | 863.95 |
| Total equity and liabilities | 6,149.15 | 6,427.72 |
| Assets | | |
| 1 Non-current assets | | |
| a) Property, plant and equipment | 281.81 | 302.96 |
| (i) Tangible assets | - | - |
| (ii) Intangible assets | 498.64 | 498.64 |
| (iii) Work in Progress | 35.55 | 33.58 |
| b) Deferred tax assets | 2,584.57 | 2,291.62 |
| c) Non-current investment | 729.28 | 540.32 |
| d) Long-term loans and advances | 18.57 | 106.25 |
| e) Other non-current assets | - | - |
| | Total non-current assets | 4,148.41 |
| Current assets | | |
| a) Current investment | - | - |
| b) Inventories | 740.10 | 839.37 |
| c) Trade receivables | 302.99 | 985.91 |
| d) Cash and bank balances | 549.65 | 795.69 |
| e) Short-term loans and advances | 407.98 | 33.41 |
| e) Other current assets | - | - |
| | Total current assets | 2,000.71 |
| Total assets | 6,149.15 | 6,427.72 |

5 CONSOLIDATED STATEMENT OF CASH FLOWS

Rs. in Lakhs, unless otherwise stated

| | As at 30.09.2025 | As at 31.03.2025 |
|---|------------------|-------------------|
| A. Cash flow from operating activities | | |
| Profit/(loss) before tax | 476.62 | 1,513.76 |
| Adjustments for : | | |
| Depreciation and amortisation expense | 29.78 | 73.14 |
| Liability no longer required, written back | - | - |
| Changes in Long term Gratuity Provision | 6.38 | 4.29 |
| Net (profit)/ loss on disposal of property, plant and equipment | - | (0.01) |
| Interest expense and finance cost | 109.65 | 144.64 |
| Interest and other income | (34.82) | (122.93) |
| Changes in assets and liabilities | 587.61 | 1,612.89 |
| (Increase) / Decrease in inventories | - | - |
| (Increase) / Decrease in trade receivables | 99.27 | (394.85) |
| (Increase) / Decrease in loans and advances | 246.04 | (28.98) |
| (Increase) / Decrease in other assets | (374.57) | (17.33) |
| Increase / (decrease) in trade payables | (2.58) | (14.35) |
| Increase / (decrease) in provisions | (86.48) | 0.98 |
| Increase / (decrease) in other liabilities | 136.64 | 197.03 |
| Cash generated from operating activities | 605.92 | 1,355.40 |
| Taxes paid (net of refunds) | 390.62 | 487.64 |
| Net cash generated from operating activities | 215.30 | 867.76 |
| B. Cash Flow from Investing Activities | | |
| Purchase of property, plant and equipment | (8.63) | (14.81) |
| Increase/(Decrease) in Non-Current Investment | (292.95) | (1,640.02) |
| Increase/(Decrease) in Other Non-Current Assets | 87.68 | 80.94 |
| (Increase)/Decrease in Other Non-Current Liabilities | 8.73 | (3.00) |
| Bank Deposit | - | (416.83) |
| Profit on Sale of Fixed Assets | - | 0.01 |
| Interest and other income | 34.82 | 122.93 |
| Net cash generated from/(used in) investing activities | (170.36) | (1,870.79) |
| C. Cash flows from financing activities | | |
| Proceeds from issues of equity shares | - | 430.27 |
| Share Application Money Received | - | (440.36) |
| Long Term Loan & Advance | 188.96 | (197.58) |
| Interest and finance cost | (109.65) | (144.64) |
| Net proceed (repayment) of long term borrowings | (55.70) | 68.10 |
| Net proceed (repayment) of short term borrowings | (334.64) | 718.91 |
| Net cash generated from/(used in) financing activities | (311.03) | 434.69 |
| Net increase/(decrease) in cash and cash equivalents (A+B+C) | (266.09) | (568.32) |
| Cash and cash equivalents at the beginning of year | 569.08 | 1,137.41 |
| Cash and cash equivalents at the end of year | 302.99 | 569.08 |

* The above statement of cash flow has been prepared under the 'Indirect Method'.

6 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary

For and Behalf of Board of
FLYWINGS SIMULATOR TRAINING CENTRE LIMITED

Rupal Sanjay Mandavia
 Managing Director
 DIN: 02275347

Date: 02-January-2026
 Place: Gurgaon