S.K. Singla & Associates
CHARTERED ACCOUNTANTS
904, NDM-2, 9th Floor, Netaji Subhash Place, Delhi-110034

To,
The Board of Directors,
Skyways Air Services Limited
RZ 128-129A, Mahipalpur Extension NH-8,
New Delhi, Delhi, India, 110037

Dear Sir(s),

Subject: Consent to act as "Expert Opinion" for the Initial Public Offer (IPO) of Skyways Air Services Limited (The "Company or Issuer")

We, **S.K. Singla & Associates**, Chartered Accountants, do hereby give our consent to act as the **"Expert Opinion"** in respect of the certifications for the proposed Initial Public Offer of the company and give our consent to the use of our name, logo and address in the Draft Red Herring Prospectus to be delivered and filed with the Securities and Exchange Board of India ("**SEBI**") and the Stock Exchanges in India where the equity Shares are proposed to be listed ("**Stock Exchanges**") and Red Herring Prospects/ Prospectus (collectively, the **"Offer Documents"**) to be delivered and filed with the Registrar of Companies **"Delhi"** ("**ROC**") the Securities and Exchange Board of India ("**SEBI**") and the Stock Exchanges in India where the equity Shares are proposed to be listed ("**Stock Exchanges**") and any other documents and materials in relation to the Offer.

We authorize "**Skyways Air Services Limited**" to deliver a copy of this consent letter to SEBI / Stock Exchanges / Registrar of Companies, pursuant to the provisions of Section 26 & Section 32 of the Companies Act, 2013 and SEBI (ICDR) Regulations, as amended time to time and to other regulatory authorities as may be required.

This letter does not impose any obligation on the Company to include in any Offer Documents, all or any part of the information with respect to which consent for disclosure is being granted pursuant to this letter. Our contact details are as mentioned hereunder:

Name	**M/s S.K. Singla & Associates**
Address	904, NDM-2, 9th Floor, Netaji Subhash Place, Delhi-110034
Tel	+91 8826524462
E-mail	camohitaggarwal5598@gmail.com
Contact Person	Mohit Aggarwal
Firm Registration No.	005903N
Membership No.	572506

We confirm that we will immediately communicate any changes in writing in the above information to the company, until the equity shares commence trading on the Stock Exchanges pursuant to the Initial Public Offer. In the absence of any such communication from us, the company and Book Running Lead Manager and the legal advisor, each to the company and Book Running Lead Manager, shall assume that there is no change to the above information until the equity shares commence trading on the Stock Exchanges pursuant to the Initial Public Offer.

This consent letter is for information and for inclusion (in part or full) in the Offer Documents or any other Initial Public Offer related material, and may be relied upon by the Company, Book Running Lead Manager and the legal advisor appointed by the Company and the Book Running Lead Manager, in relation to the Initial Public Offer.

S.K. SINGLA & ASSOCIATES DELHI Chartered Accountants

Such consent has not been withdrawn as on the date of this Draft Red Herring Prospectus/ Red Herring Prospectus/Prospectus. However, the term "expert" shall not be construed to mean an "expert" as defined under the U.S. Securities Act.

Yours Faithfully,

For and on behalf of
M/s S.K. Singla & Associates
Firm Registration No. 005903N

Authorized Signatory
Mohit Aggarwal
Partner
Membership No.: 572506
Place: New Delhi
Dated: 1st June 2025

भारतीय सनदी लेखाकार संस्थान
(संसदीय अधिनियम द्वारा स्थापित)
THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
(Set up by an Act of Parliament)

5th August, 2024

M/s S K Singla & Associates
904, NDM-2, 9th Floor,
Netaji Subhash Place,
New Delhi-110033
Ph. 0

Dear Sir,

Sub: Peer Review Certificate

The Peer Review Board, at its meeting held on 25th July, 2024 has considered the Peer Review Report of your firm and accepted issuance of 'Peer Review Certificate'.

The Peer Review Board appreciates the cooperation you have extended while getting your firm Peer Reviewed. Further, you are requested to intimate the Board for initiating the next cycle of peer review prior to 6 months from the date of expiry of the '*Certificate*' for maintaining the continuity of the certificate and firm being peer reviewed.

Yours faithfully,

CA. Mohit Baijal
Secretary
Peer Review Board

आईसीएआई भवन, इंद्रप्रस्थ मार्ग,
पोस्ट बॉक्स न॰ 7100, नई दिल्ली-110 002 इंडिया
दूरभाष: (+91) (11) 3989 3989

"ICAI Bhawan", Indraprastha Marg,
Post Box No. 7100, New Delhi-110 002, India
Phone : (+91) (11) 3989 3989

The Institute of Chartered Accountants of India

(Setup by an Act of Parliament)

Peer Review Board

Peer Review Certificate No.: 017572

This is to certify that the Peer Review of

M/s S K Singla & Associates

904, NDM-2, 9th Floor,

Netaji Subhash Place,

New Delhi-110033

FRN.: 005903N

has been carried out for the period

2020-2023

pursuant to the *Peer Review Guidelines 2022*, issued by the Council of the Institute of Chartered Accountants of India.

This Certificate is effective from: 22-07-2024

The Certificate shall remain valid till: 31-07-2027

Issued at New Delhi on 25-07-2024

CA. Prasanna Kumar D	**CA. (Dr.) Raj Chawla**	**CA. Mohit Baijal**
Chairman **Peer Review Board**	**Vice-Chairman** **Peer Review Board**	**Secretary** **Peer Review Board**

Note : The Certificate is issued on behalf of the Peer Review Board of ICAI and ICAI or any of its functionaries are not liable for any non-compliance by the Practice Unit. The Certificate can be revoked for the reason stated in the '*Peer Review Guidelines 2022*'.