

SANDEEP H. MASHRU

(BE, FIISLA, AIII, MIE, FIV, Ch. Engr.)

PG Diploma (Arbitration/ ADR), MSc (Plant Machinery Valuation)

• FIISLA Mem No. : F/W/01844 (Fellow)

• SLA License No. : 41200 / Exp. Dt. 20/05/2027

• Fellow : Fire I Engg. I Marine Cargo I Misc. I LOP.

• CSTIN : 27AAEPM7706R1Z1

SANDEEP MASHRU & CO.

• SURVEYORS & LOSS ASSESSORS • CHARTERED ENGINEERS

• GOVT. REGD. VALUERS (Land, Building, Plant & Machinery)

• VALUATION FOR INSURANCE PURPOSE

#301-B Mangalam Shraddha, Opp. Ganeshpeth Police Station, Ganeshpeth, Nagpur - 440 032.
Tel. No. : (0712) 3561780 • Mob.: 9422147160, 9370110404 • Email : smco.nagpur@gmail.com

CONSENT FROM INDEPENDENT CHARTERED ENGINEER

Ref. No.: SMCo./DEL/CEC/Consent

Date: 19th September 2024

To,
Diffusion Engineers Limited,
T – 5 & 6, Hingna MIDC,
Nagpur 440016

Unistone Capital Private Limited
305, A Wing, Dynasty Business Park,
Andheri Kurla road, Andheri East,
Mumbai, Maharashtra – 400059.

(Unistone Capital Private Limited hereinafter referred to as the "Book Running Lead Manager" or "BRLM")

Dear Sir(s):

Sub: Proposed initial public offering of equity shares of Rs. 10/- each ("**the Issue**") of Diffusion Engineers Limited ("**the Company**")

I, Sandeep Mashru, Chartered Engineer, hereby consent to use in the draft red herring prospectus ("DRHP"), the red herring prospectus ("RHP") and the prospectus ("Prospectus") (collectively with the DRHP, RHP and Prospectus, the "Offer Documents"), to be filed/registered/delivered by the Company in respect of the Issue with Securities and Exchange Board of India ("SEBI"), the BSE Limited, the National Stock Exchange of India Limited (together, the "Stock Exchanges") and the Registrar of Companies, Maharashtra at Mumbai ("RoC"), as applicable, of our (i) Certificate dated August 21, 2024 with respect Capacity and Capacity Utilization to the Company's existing units and (ii) Certificate dated September 19, 2024 with respect to the Proposed Facilities which may appear in such Offer Documents, and any other document in relation to the Issue.

I further consent to be named as an "Expert" as defined under Section 2(38) of the Companies Act, 2013, read with Section 26(5) of the Companies Act, 2013 (the "Act") in our capacity as Independent Chartered Engineer in respect of the certificate issued by me to be included in the DRHP, RHP and Prospectus of the Issuer and any references to us under Sections 26 and 32 or any other applicable provision of the Act, read with the ICDR Regulations.

The following information in relation to us may be disclosed in DRHP, RHP and Prospectus.

Chartered Engineer name: Sandeep Mashru
Address: 301-B, Mangalam Shraddha, 3rd Floor,
Telephone number: 9422147160
Registration number: M-151533-5
E-mail ID: smco.nagpur@gmail.com



I also consent the inclusion of this consent (including the annexures hereto) as a part of "Material Contracts and Documents for Inspection" in connection with the Issue, which will be available for public inspection from date of the filing of the RHP until the Bid/ Issue Closing Date.

I hereby confirm that I am independent consultant in relation to the Company, the Subsidiaries, its group companies, its directors, shareholders, officers, employees, agents and representatives of the Company, and that no such party is a 'related party' in relation to us in terms of the Companies Act, 2013 read with rules notified thereunder, each as amended, or the applicable accounting standards under applicable law, and that no circumstance subsists that would materially impact our confirmations and findings as expressed in our certificate dated August 21, 2024 and August 22, 2024. Further, I am not interested in the formation, promotion, or the management of the Company.

I also authorize you to deliver a copy of this letter of consent pursuant to the provisions of the Companies Act, 2013 to SEBI, Registrar of Companies, the Stock Exchanges or any other regulatory authorities as required by law.

This letter may be relied on by the Company, the Book Running Lead Manager and the legal counsel appointed in respect of the Issue for disclosures in the DRHP, the RHP, the Prospectus and for clarifications/ submissions issued to any regulatory authority in relation to the Issue, including (but not limited to) RoC, the Stock Exchanges and SEBI. I also authorize you to deliver this letter of consent to the Stock Exchanges, RoC, SEBI pursuant to the provisions of Section 26 and 32 of the Companies Act, 2013 and the rules and regulations made thereunder, or any other governmental or regulatory authority as may be required.

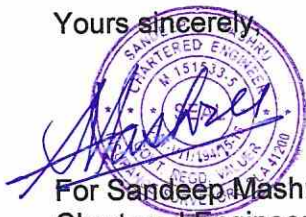
I confirm that I will immediately inform the Company and the Book Running Lead Manager appointed and the legal counsel as such for the purpose of the Issue, of any changes to the information stated in this letter that are brought to our attention by the Company till the date the Equity Shares of the Company commence trading on the Stock Exchanges. In the absence of any such communication, the information stated in this letter should be taken as updated information until the date of commencement of listing and trading of the Equity Shares of the Company on the Stock Exchange, pursuant to the Issue.

I represent that our execution, delivery and performance of this consent has been duly authorised by all necessary actions (corporate or otherwise).

I agree to keep the information regarding the Issue strictly confidential.

Terms capitalised and not defined herein shall have the same meaning as ascribed to them in the Offer Documents.

Yours sincerely,

A circular professional stamp for Sandeep Mashru, Chartered Engineer, Registration No. M-151533-5. The stamp contains the text: SANDEEP MASHRU, CHARTERED ENGINEER, M-151533-5, REGD. OFFICE: 10/1, BANGALORE ROAD, NAGPUR, M.S. 471001, INDIA. The stamp is partially obscured by a handwritten signature in blue ink.

For Sandeep Mashru
Chartered Engineer
Registration No.: M-151533-5

Place: Nagpur