

SANDEEP H. MASHRU

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

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

• IIISLA Mem No. : F/W/01844

• SLA License No. : 41200 / Exp. Dt. 20/05/2024

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

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: 21st December 2023

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

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")

We hereby give our consent to rely upon, use and reproduce

(i) our certificate dated 05.12.2023 relating to the Company's existing units at

(a) T- 5 & 6, MIDC Hingna, Dist. Nagpur: Welding Electrodes.

(b) N-78 & 79, MIDC Hingna, Dist. Nagpur: Wear Plate, Cored Wire & Fabrication.

(c) Kh No.35, 36, 38-1/2/3, PH No.25, Village Nimji, Tehsil Kalmeshwar, Dist. Nagpur: Cored Wire & Fabrication.

(d) Plot No.T-12, MIDC, Hingna, Dist. Nagpur

and

(ii) our certificate dated 21.12.2023 relating the Proposed facility at

(a) Plot No.33-B/1/1 & 33-B/1/1 Part, MIDC Hingna, Nagpur within limits of Sonegaon (Seem) Tahasil & Dist. Nagpur and Nimji, Dist. Nagpur

(b) Kh No.36, 37 & 38, PH No.25, Village Nimji, Tehsil Kalmeshwar, Dist. Nagpur.

in the Company's Draft Red Herring Prospectus ("DRHP"), the Red Herring Prospectus ("RHP") and Prospectus prepared as per the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (the "ICDR Regulations") to be submitted/filed with BSE Limited and the National Stock Exchange of India Limited, (the "Stock Exchanges"), the Registrar of Companies, Maharashtra at Mumbai ("RoC") and Securities and Exchange Board of India ("SEBI").

We also consent to being referred as "Expert" as defined under Section 2(38) of the Companies Act, 2013 (the "Act") in our capacity as Independent Chartered Engineer in respect of the certificate issued by us 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 such DRHP, RHP and Prospectus.



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

Date: 21st December 2023

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

We also authorise 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.

We undertake to update the Company and BRLM of any changes in the above mentioned information until the date the Equity Shares issued pursuant to issue commence trading on the Stock Exchanges. In the absence of any such communication from us, you may assume that there is no change in respect of the matters covered in this consent and the certificate issued.

Yours sincerely,



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

Place: Nagpur