

S.R. BATLIBOI & Co. LLP

Chartered Accountants

4th Floor, Office 405
World Mark - 2, Asset No. 8
IGI Airport Hospitality District, Aerocity
New Delhi - 110 037, India
Tel : +91 11 4681 9500

September 28, 2023

The Board of Directors

DEE Development Engineers Limited
Unit 1, Prithla-Tatarpur Road,
Village Tatarpur, Dist. Palwal,
Haryana- 121102, India

Dear Sirs / Madams,

Proposed initial public offering of equity shares of face value of Rs. 10 each in India of DEE Development Engineers Limited (the "Issuer" or the "Company")

1. We, S.R. Batliboi & Co. LLP ("SRBC"), hereby consent to use in the draft red herring prospectus dated September 28, 2023 ("DRHP") of the Issuer prepared under 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 the Securities and Exchange Board of India ("SEBI"), BSE Limited (the "BSE") and National Stock Exchange of India Limited (the "NSE") ("NSE" and "BSE" are collectively referred to as the "Stock Exchanges") (a) our examination report dated September 25, 2023 relating to the restated consolidated summary statements of the Company, its subsidiaries and jointly controlled entity (collectively referred to as 'Group') and (b) the statement of special tax benefits dated September 28, 2023, which appear in such DRHP.
2. We also consent to the references to us as "Statutory Auditors" under the headings "Definitions and Abbreviations", "General Information", and other sections in the DRHP and references to us as required under Section 26 (1) of the Companies Act 2013 ("Act") read with the ICDR Regulations and as "Expert" as defined under Section 2(38) of the Act to the extent and in our capacity as an auditor and in respect of our reports issued by us included in the DRHP of the Issuer. However, we should not be construed to be "Expert" as defined under the US Securities Act of 1933.

The following information in relation to us may be disclosed:

Statutory Auditors' Name	S.R. Batliboi & Co. LLP
Address:	4th Floor, Office 405 World Mark - 2, Asset No. 8 IGI Airport Hospitality District, Aerocity New Delhi - 110 037, India
Telephone Number:	+91 11 4681 9500
Firm Registration Number:	301003E/E300005
E-mail:	srbc@srb.in
Peer Review Certificate number:	013326

3. This consent is for the purpose of the DRHP and is not intended for, nor should it be relied upon, in respect of copies of any DRHP that may be distributed outside India (including the United States of America) or for any marketing, sale, offer or registration of securities outside India (including the United States of America) and we accept no duty or responsibility to and deny any liability to any party in respect of any such use of this letter.



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4. The above consents are subject to the condition that we do not accept any responsibility for any reports or matters (including information sent to SBI Capital Markets Limited and Equirus Capital Private Limited (collectively the "Book Running Lead Managers") or letters included in the DRHP. Neither we nor our network firms (being such firms that are part of any network of professional firms to which we are deemed, either by any contract, law or professional regulation, to be a participant network member; hereinafter, "Network Firm(s)") shall be liable to any investor or Book Running Lead Managers, the Company or to any other third party in respect of the proposed offering. Further, the Company agrees to indemnify us and our Network Firms and hold harmless from all third party (including investors and Book Running Lead Managers) claims, damages, liabilities and costs arising consequent to our giving consent.
5. Nothing in the preceding paragraph shall be construed to (i) limit our responsibility for, or liability in respect of, the reports we have issued, covered by our consent above and are included in the DRHP or (ii) limit our liability to any person which cannot be lawfully limited or excluded under applicable laws or regulations, or guidelines issued by applicable regulatory authorities.
6. We also authorise you to deliver a copy of this letter of consent pursuant to the provisions of the Act to SEBI, the Stock Exchanges in India or any other regulatory authority in India as required by law.

For S.R. Batliboi & Co. LLP

Chartered Accountants

ICAI Firm Registration Number: 301003E/E300005

per ~~Amit~~ Amit Yadav

Partner

Membership Number: 501753



Place of Signature: New Delhi

Date: September 28, 2023