

Date: March 11, 2025

To,
The Manager
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra (East), Mumbai - 400 051

NSE Symbol: DIFFNKG

Dear Sir/ Ma'am,

Subject: Reply and Clarification on Financial Results - DIFFNKG

This is with reference to the email received from your good office on March 10, 2025, seeking clarification on quick results filed with exchange on February 07, 2025.

In this regard we would like to clarify that the Company has submitted financial results for quarter and nine months ended December 31, 2024 in accordance with the format prescribed under Schedule III of the Companies Act, 2013 and have also filed the past two quarterly results in the same format.

With respect to the mismatch in figures between the PDF and XBRL financial results for the aforementioned period (both standalone and consolidated), we submit that the difference is of Rs. 1.49 Million in the issue expenses. The difference of ₹1.49 million of issue expenses was previously reported under Exceptional Items and is now set-off against the Securities Premium Account in accordance with the provisions of the Companies Act 2013.

The difference of amount mentioned in the accounts for the quarter ended December 2024 is derived by subtracting the figures for the six-month period ended September 2024 from the nine-month period ended December 2024. Further as the XBRL reporting format does not provide a separate input field for such set-off, the Company has reported this amount under Exceptional Items. The same is clarified as note no. 6 in standalone and consolidated financial results for quarter and nine months ended December 31, 2024 filed with exchange on February 07, 2025.

We trust that this clarification properly addresses your query and we are ready to provide further clarification, if so required. We request you to take this clarification on your records.

For Diffusion Engineers Limited

Chanchal Jaiswal
Company Secretary and Compliance Officer
Membership No. - A67136



DIFFUSION ENGINEERS LIMITED

Regd. Office : T-5 & 6, M.I.D.C., Hingna Industrial Area, Nagpur - 440 016, Maharashtra, INDIA

[t] 091-7104-232890, 234727, 236772, CIN : L99999MH2000PLC124154

[e] info@diffusionengineers.com, [w] www.diffusionengineers.com GSTIN : 27AAACD8008L1ZK

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