

Date: 09<sup>th</sup> November, 2022

BSE Ltd.  
Corporate Service Department  
1<sup>st</sup> Floor, P.J. Towers,  
Dalal Street,  
Mumbai 400 001

The National Stock Exchange of India Ltd.  
Exchange Plaza, 3<sup>rd</sup> Floor,  
Plot No. C/1, 'G' Block,  
Bandra Kurla Complex, Bandra (E),  
Mumbai 400 051

Scrip ID: KRSNAA  
Scrip Code: 543328

Symbol: KRSNAA  
Series: EQ

Dear Sir/Madam,

**Subject: Outcome of Board Meeting**

This is to inform you that the Board of Directors of the Company at its meeting held today, which commenced at 01:45 p.m. and concluded at 04:57 p.m., inter-alia, unanimously approved/ consented/ took on record the following:

Financial Results:

- Un-audited (Standalone and Consolidated) Financial Results of the Company for the quarter and half year ended on 30<sup>th</sup> September, 2022 along with Limited Review report thereon.

It is requested to take this intimation on your records.

Thanking you,  
Yours sincerely,

For Krsnaa Diagnostics Limited

Nikhil Deshpande  
Company Secretary



Encl: as above

**Independent Auditor's Review Report on Consolidated Unaudited Quarterly and year to date financial results of Krsnaa Diagnostics Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors**

**Krsnaa Diagnostics Limited**

1. We have reviewed the accompanying statement of consolidated unaudited financial results of Krsnaa Diagnostics Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended September 30, 2022 and the year to-date results for the period from April 01, 2022 to September 30, 2022 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the Holding Company and the following entities:

Sr. No	Name of the Entities	Relationship with the Holding Company
1	KDPL Diagnostics (Amritsar) Private Limited	Wholly Owned Subsidiary
2	KDPL Diagnostics (Bathinda) Private Limited	Wholly Owned Subsidiary
3	KDPL Diagnostics (Jalandhar) Private Limited	Wholly Owned Subsidiary
4	KDPL Diagnostics (Ludhiana) Private Limited	Wholly Owned Subsidiary
5	KDPL Diagnostics (Patiala) Private Limited	Wholly Owned Subsidiary
6	KDPL Diagnostics (SAS Nagar) Private Limited	Wholly Owned Subsidiary
7	Krsnaa Diagnostics (Mohali) Private Limited	Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The Statement includes the interim financial information of 7 subsidiaries which have not been reviewed by their auditors, whose interim financial information reflects total assets of Rs. 66.56 million as at September 30, 2022 and total revenue of Rs. 112.63 million and Rs. 160.04 million, total net loss after tax of Rs. 26.38 million and Rs. 52.24 million and total comprehensive loss of Rs. 26.31 million and Rs. 52.24 million for the quarter ended September 30, 2022 and for the period from April 01, 2022 to September 30, 2022, respectively, and cash inflow (net) of Rs. 14.77 million for the period from April 01, 2022 to September 30, 2022 as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.



# MSKA & Associates

Chartered Accountants

Our conclusion is not modified in respect of the above matter.

**For M S K A & Associates**

Chartered Accountants

ICAI Firm Registration No.105047W

**NITIN**  
**MANOHA**  
**R JUMANI**

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JUMANI  
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Nitin Manohar Juman

Partner

Membership No.: 111700

UDIN: 22111700BCPPSP4705

Place: Pune

Date: November 09, 2022.

Statement of Consolidated Financial Results for the quarter and half year ended September 30, 2022

(INR Million, except earnings per share)

Sr.No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
<b>1</b>	<b>Income</b>						
	Revenue from operations	1,229.40	1,128.59	1,082.63	2,357.99	2,407.35	4,554.50
	Other income	42.70	46.40	32.30	89.10	64.68	149.11
	<b>Total Income</b>	<b>1,272.10</b>	<b>1,174.99</b>	<b>1,114.93</b>	<b>2,447.09</b>	<b>2,472.03</b>	<b>4,703.61</b>
<b>2</b>	<b>Expenses</b>						
	Cost of material consumed	173.32	119.67	135.88	292.99	358.47	602.96
	Employee benefits expense	183.10	161.03	128.17	344.13	252.26	547.47
	Finance costs	18.12	13.86	82.14	31.98	143.35	184.90
	Depreciation and amortization expense	129.19	123.62	103.32	252.81	203.08	413.87
	Fees to hospitals and others	212.75	274.90	274.13	487.65	557.24	1,079.92
	Other expenses	354.00	295.13	225.09	649.13	504.96	1,009.39
	<b>Total Expenses</b>	<b>1,070.48</b>	<b>988.21</b>	<b>948.73</b>	<b>2,058.69</b>	<b>2,019.36</b>	<b>3,838.51</b>
<b>3</b>	<b>Profit before tax (1) - (2)</b>	<b>201.62</b>	<b>186.78</b>	<b>166.20</b>	<b>388.40</b>	<b>452.67</b>	<b>865.10</b>
<b>4</b>	<b>Tax expenses</b>						
	Income Tax charge	46.16	48.15	28.93	94.31	78.77	175.26
	Deferred tax charge/(credit)	2.10	(3.52)	12.01	(1.42)	32.69	5.94
	<b>Total tax expenses</b>	<b>48.26</b>	<b>44.63</b>	<b>40.94</b>	<b>92.89</b>	<b>111.46</b>	<b>181.20</b>
<b>5</b>	<b>Profit for the period/year (3) - (4)</b>	<b>153.36</b>	<b>142.15</b>	<b>125.26</b>	<b>295.51</b>	<b>341.21</b>	<b>683.90</b>
<b>6</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified subsequently to profit and loss						
	Re-measurement gains / (losses) on defined benefit plans	1.27	1.08	(0.10)	2.35	(0.20)	4.32
	Income tax effect	(0.32)	(0.27)	0.02	(0.59)	0.04	(1.09)
	<b>Total other comprehensive income/(loss) for the period/year</b>	<b>0.95</b>	<b>0.81</b>	<b>(0.08)</b>	<b>1.76</b>	<b>(0.16)</b>	<b>3.23</b>
<b>7</b>	<b>Total comprehensive income for the period/year, net of tax (5+6)</b>	<b>154.31</b>	<b>142.96</b>	<b>125.18</b>	<b>297.27</b>	<b>341.05</b>	<b>687.13</b>
	<b>Profit/(loss) for the period/year</b>						
	<b>Attributable to:</b>						
	Equity Holders of the Holding Company	153.38	142.15	125.26	295.53	341.21	683.90
	Non Controlling Interests	(0.01)	(0.00)	(0.00)	(0.01)	(0.00)	(0.00)
		<b>153.37</b>	<b>142.15</b>	<b>125.26</b>	<b>295.52</b>	<b>341.21</b>	<b>683.90</b>
	<b>Total other comprehensive income/(loss) for the period/year</b>						
	<b>Attributable to:</b>						
	Equity Holders of the Holding Company	0.95	0.81	(0.08)	1.76	(0.16)	3.23
	Non Controlling Interests	0.00	0.00	0.00	0.00	0.00	0.00
		<b>0.95</b>	<b>0.81</b>	<b>(0.08)</b>	<b>1.76</b>	<b>(0.16)</b>	<b>3.23</b>
	<b>Total comprehensive income/(loss) for the period/year</b>						
	<b>Attributable to:</b>						
	Equity Holders of the Holding Company	154.33	142.96	125.18	297.29	341.05	687.13
	Non Controlling Interests	(0.01)	(0.00)	(0.00)	(0.01)	(0.00)	(0.00)
		<b>154.32</b>	<b>142.96</b>	<b>125.18</b>	<b>297.28</b>	<b>341.05</b>	<b>687.13</b>
<b>8</b>	<b>Paid-up equity share capital (Face Value of Rs. 5/- each)</b>	<b>156.99</b>	<b>156.99</b>	<b>156.99</b>	<b>156.99</b>	<b>156.99</b>	<b>156.99</b>
	<b>Other equity</b>						<b>6687.10</b>
	Earnings per share - (Not annualised for quarters)						
	Basic (Rs.)	5.73	4.53	4.51	9.41	12.28	22.89
	Diluted (Rs.)	5.57	4.51	4.47	9.16	12.17	22.88

For and on behalf of Board of Directors  
Krsnaa Diagnostics Limited

Rajendra Mutha  
Chairman - Whole Time Director  
DIN: 01066737





**Krsnaa Diagnostics Limited**

(Formerly known as Krsnaa Diagnostics Private Limited)

CIN:L74900PN2010PLC138068

**Notes to Unaudited Consolidated Financial Results:**

1. These unaudited consolidated financial results have been reviewed by the Audit Committee and approved by the Board of Directors of the Holding company at its meeting held on November 9, 2022.
2. The above Statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) 2015, as amended.
3. The Group's operations predominantly relate to providing diagnostic services in radiology and pathology services. The Chief Operating Decision Maker (CODM) reviews the operations of the group as one operating segment. Hence, no separate segment information has been furnished herewith.
4. The Income Tax Department conducted a search under the powers conferred to them under section 132 of the Income Tax Act, 1961 at the premises of the holding company and at certain other locations in July 2022. The holding company has provided and will continue to provide all possible assistance to the officials and furnished all explanations, information and clarifications as currently required/requested by the Department. The Income Tax authorities have not yet concluded the assessment and there is no Income Tax claim/demand by the Tax Authorities in relation to this search. This does not have any impact on the results for the current quarter and half year ended September 30, 2022.
5. Previous period figures have been regrouped/ rearranged wherever considered necessary.



For and on behalf of Board of Directors

Krsnaa Diagnostics Limited

Rajendra Mutha

Chairman - Whole Time Director

DIN: 01066737

Place: Pune

Date: 09.11.2022

Consolidated Balance Sheet as at September 30, 2022

(INR Million)

Particulars	As at September 30, 2022 (Un-audited)	As at March 31, 2022 (Audited)
<b>I. ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	3,904.20	3,833.79
Capital work-in-progress	441.11	282.57
Intangible assets	27.28	23.15
Financial assets		
Investments	2.91	2.91
Other financial assets	1,179.93	1,155.15
Deferred tax asset (net)	25.43	7.88
Other non-current assets	349.82	114.61
<b>Total non-current assets</b>	<b>5,930.68</b>	<b>5,420.06</b>
<b>Current assets</b>		
Inventories	173.04	91.70
Financial assets		
Trade receivables	1,141.60	578.73
Cash and cash equivalents	244.51	884.53
Bank balances other than cash and cash equivalent	1,469.89	1,534.28
Other financial assets	215.76	118.56
Other current assets	71.19	133.67
<b>Total current assets</b>	<b>3,315.99</b>	<b>3,341.47</b>
<b>Total Assets</b>	<b>9,246.67</b>	<b>8,761.53</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	156.99	156.99
Other equity	6,903.73	6,687.10
Non-controlling Interest	(0.01)	(0.00)
<b>Total equity</b>	<b>7,060.71</b>	<b>6,844.08</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	165.24	196.22
Lease Liabilities	134.97	134.52
Other financial liabilities	17.25	16.38
Employee benefit obligations	2.61	3.16
Deferred Tax Liabilities	101.33	77.95
Other non-current liabilities	0.61	1.25
<b>Total non-current liabilities</b>	<b>422.01</b>	<b>429.48</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	301.17	60.08
Lease Liabilities	24.90	19.10
Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	2.87	3.27
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	845.96	769.73
Other financial liabilities	474.50	512.57
Other current liabilities	93.19	103.40
Employee benefit obligations	21.36	19.81
<b>Total current liabilities</b>	<b>1,763.95</b>	<b>1,487.96</b>
<b>Total Liabilities</b>	<b>2,185.96</b>	<b>1,917.44</b>
<b>Total Equity and Liabilities</b>	<b>9,246.67</b>	<b>8,761.52</b>



For and on behalf of Board of Directors  
Krsnaa Diagnostics Limited

  
Rajendra Mutha  
Chairman - Whole Time Director  
DIN: 01066737

Place: Pune  
Date: 09.11.2022

**Statement of Consolidated Cash Flows for the half year ended September 30, 2022**

(INR Million)

Particulars	Half Year Ended		Year Ended
	September 30, 2022	September 30, 2021	March 31, 2022
	(Un-audited)	(Un-audited)	(Audited)
<b>A. Cash flow from operating activities</b>			
Profit for the period	388.40	452.67	865.10
Adjustments for:			
Depreciation and amortization expenses	252.81	203.08	413.87
Finance cost	31.97	143.35	184.90
Interest income	(76.14)	(52.08)	(122.44)
(Gain)/Loss on disposal of Assets	(0.72)	-	2.48
Provision for credit Impaired	-	5.45	8.30
Effect of Financial Instruments measured at amortised cost	(2.00)	2.46	(7.49)
Employee stock option scheme compensation	3.36	7.25	12.42
<b>Operating profit before working capital changes</b>	<b>597.68</b>	<b>762.18</b>	<b>1,357.14</b>
<b>Changes in working capital</b>			
(Decrease)/increase in trade payables	80.74	32.06	(60.04)
(Increase) in inventories	(81.33)	(23.40)	(19.61)
Decrease/(increase) in trade receivables	(561.91)	(350.92)	160.33
Increase in other current liabilities	(1.82)	340.48	1.15
(Decrease) in other non current liabilities	(0.57)	(3.55)	(31.78)
(Decrease) in other non current financial liabilities	0.86	3.40	(58.01)
Increase in employee payables	3.34	0.64	12.81
Increase in other current financial liabilities	5.50	(3.96)	16.00
(Increase)/ decrease in other current financial assets	(82.23)	(29.33)	(75.55)
Decrease/ (increase) in non current financial assets	36.39	(6.61)	35.45
(Increase) in other current assets	1.38	(3.04)	(9.35)
Decrease/ (increase) in other non current assets	(16.90)	(1.18)	21.99
<b>Cash generated from operations</b>	<b>(18.87)</b>	<b>716.77</b>	<b>1,350.53</b>
Income tax paid (net of refund)	(59.12)	12.31	(66.29)
<b>Net cash flows generated from operating activities (A)</b>	<b>(77.99)</b>	<b>729.08</b>	<b>1,284.24</b>
<b>B. Cash flow from Investing activities</b>			
Payment for property, plant and equipment and intangible assets	(793.69)	(513.88)	(1,322.19)
Proceeds from sale of property, plant and equipment	15.49	-	10.90
(Investment in)/Maturity of term deposits with banks (having original maturity of more than three months)	15.22	(2,150.51)	(1,264.56)
Investment in Debt Mutual Fund	-	-	(0.01)
Interest received	61.17	79.89	169.50
<b>Net cash flow used in investing activities (B)</b>	<b>(701.81)</b>	<b>(2,584.50)</b>	<b>(2,406.36)</b>
<b>C. Cash flow from Financing activities</b>			
Proceeds from issuance of equity share capital	-	4,000.00	4,000.00
Proceeds/(Repayment) of borrowings (net)	210.11	(1,779.33)	(1,893.72)
Payment of Lease Liabilities	(18.30)	(16.58)	(38.16)
Share issue expenses	(29.10)	(107.14)	(146.81)
Interest paid	(22.93)	(145.18)	(161.41)
<b>Net cash flow generated from in financing activities (C)</b>	<b>139.78</b>	<b>1,951.77</b>	<b>1,759.90</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(640.02)</b>	<b>96.35</b>	<b>637.78</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>884.53</b>	<b>246.75</b>	<b>246.75</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>244.51</b>	<b>343.10</b>	<b>884.53</b>
<b>Cash and cash equivalents comprise:</b>			
<b>Balances with banks</b>			
On current accounts	107.67	332.46	287.53
Debit balance in bank overdraft	-	0.33	56.10
Fixed deposits with maturity of less than 3 months	110.00	-	537.49
<b>Cash on hand</b>	<b>26.84</b>	<b>10.31</b>	<b>3.41</b>
<b>Total cash and bank balances at end of the year</b>	<b>244.51</b>	<b>343.10</b>	<b>884.53</b>



For and on behalf of Board of Directors  
Krsnaa Diagnostics Limited

Rajendra Mutha  
Chairman - Whole Time Director  
DIN: 01066737



**Independent Auditor's Review Report on unaudited quarterly and year to date standalone financial results of Krsnaa Diagnostics Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**To The Board of Directors of Krsnaa Diagnostics Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Krsnaa Diagnostics Limited ('the Company') for the quarter ended September 30, 2022 and the year to-date results for the period April 01, 2022 to September 30, 2022 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting' ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India and in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For M S K A & Associates**

Chartered Accountants

ICAI Firm Registration No.105047W

**NITIN  
MANOHAR  
JUMANI**

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Partner: Nitin Manohar Juman

Membership No.: 111700

UDIN: 221 11700 BCPP JB 3483

Place: Pune

Date: November 09, 2022

Statement of Standalone Financial Results for the quarter and half year ended September 30, 2022

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2022	June 30, 2022	September 30, 2021	September 30, 2022	September 30, 2021	March 31, 2022
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	<b>Income</b>						
	Revenue from operations	1,207.18	1,117.70	1,082.63	2,324.88	2,407.35	4,548.90
	Other income	42.73	46.48	32.30	89.21	64.68	149.28
	<b>Total Income</b>	<b>1,249.91</b>	<b>1,164.18</b>	<b>1,114.93</b>	<b>2,414.09</b>	<b>2,472.03</b>	<b>4,698.18</b>
2	<b>Expenses</b>						
	Cost of material consumed	173.32	119.67	135.88	292.99	358.47	602.96
	Employee benefits expense	161.32	144.05	128.17	305.37	252.26	533.32
	Finance costs	18.09	13.82	82.02	31.91	143.12	184.89
	Depreciation and amortization expense	129.18	123.62	103.32	252.80	203.08	413.87
	Fees to hospitals and others	206.90	271.01	274.13	477.91	557.24	1,079.92
	Other expenses	324.24	270.70	225.09	594.94	504.96	987.22
	<b>Total Expenses</b>	<b>1,013.05</b>	<b>942.87</b>	<b>948.61</b>	<b>1,955.92</b>	<b>2,019.13</b>	<b>3,802.18</b>
3	<b>Profit before tax (1) - (2)</b>	<b>236.86</b>	<b>221.31</b>	<b>166.32</b>	<b>458.17</b>	<b>452.90</b>	<b>896.00</b>
4	<b>Tax expenses</b>						
	Income Tax charge	46.16	48.15	28.93	94.31	78.77	175.26
	Deferred tax charge/(credit)	10.97	5.16	12.01	16.13	32.69	13.71
	<b>Total tax expenses</b>	<b>57.13</b>	<b>53.31</b>	<b>40.94</b>	<b>110.44</b>	<b>111.46</b>	<b>188.97</b>
5	<b>Profit for the period/year (3) - (4)</b>	<b>179.73</b>	<b>168.00</b>	<b>125.38</b>	<b>347.73</b>	<b>341.44</b>	<b>707.03</b>
6	<b>Other comprehensive income</b>						
	Items that will not be reclassified subsequently to profit and loss						
	Re-measurement gains / (losses) on defined benefit plans	1.20	1.17	(0.10)	2.37	(0.20)	4.69
	Income tax effect	(0.30)	(0.30)	0.02	(0.60)	0.04	(1.18)
	<b>Total other comprehensive income/(loss) for the period/year</b>	<b>0.90</b>	<b>0.87</b>	<b>(0.08)</b>	<b>1.77</b>	<b>(0.16)</b>	<b>3.51</b>
7	<b>Total comprehensive income for the period/year, net of tax (5+6)</b>	<b>180.63</b>	<b>168.87</b>	<b>125.30</b>	<b>349.50</b>	<b>341.28</b>	<b>710.54</b>
8	<b>Paid-up equity share capital (Face Value of Rs. 5/- each)</b>	<b>156.99</b>	<b>156.99</b>	<b>156.99</b>	<b>156.99</b>	<b>156.99</b>	<b>156.99</b>
	<b>Other equity</b>						<b>6,710.51</b>
	Earnings per share - (Not annualised for quarters)						
	Basic (Rs.)	5.73	5.35	4.51	11.08	12.29	23.66
	Diluted (Rs.)	5.57	5.33	4.47	10.77	12.18	23.66

For and on behalf of Board of Directors  
Krsnaa Diagnostics Limited



Rajendra Mutha  
Chairman - Whole Time Director  
DIN: 01066737

**Krsnaa Diagnostics Limited**

(Formerly known as Krsnaa Diagnostics Private Limited)

CIN:L74900PN2010PLC138068

**Notes to Unaudited Standalone Financial Results:**

1. These unaudited standalone financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 9, 2022.
2. The above Statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) 2015, as amended.
3. The Company's operations predominantly relate to providing diagnostic services in radiology and pathology services. The Chief Operating Decision Maker (CODM) reviews the operations of the Company as one operating segment. Hence, no separate segment information has been furnished herewith.
4. The Income Tax Department conducted a search under the powers conferred to them under section 132 of the Income Tax Act, 1961 at the premises of the company and at certain other locations in July 2022. The company has provided and will continue to provide all possible assistance to the officials and furnished all explanations, information and clarifications as currently required/requested by the Department. The Income Tax authorities have not yet concluded the assessment and there is no Income Tax claim/demand by the Tax Authorities in relation to this search. This does not have any impact on the results for the current quarter and half year ended September 30, 2022.
5. Previous period figures have been regrouped/ rearranged wherever considered necessary.

For and on behalf of Board of Directors  
**Krsnaa Diagnostics Limited**

Rajendra Mutha  
Chairman - Whole Time Director  
DIN: 01066737



Place: Pune  
Date: 09.11.2022

**Standalone Balance Sheet as at September 30, 2022**

(INR Million)

Particulars	As at September 30, 2022 (Un-audited)	As at March 31, 2022 (Audited)
<b>I. ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	3,904.20	3,833.79
Capital work-in-progress	441.11	282.57
Intangible assets	27.28	23.15
Financial assets		
Investments	3.61	3.61
Other financial assets	1,179.91	1,155.15
Other non-current assets	349.82	114.61
<b>Total non-current assets</b>	<b>5,905.93</b>	<b>5,412.88</b>
<b>Current assets</b>		
Inventories	173.04	91.70
Financial assets		
Trade receivables	1,225.88	593.07
Cash and cash equivalents	228.45	883.24
Bank balances other than cash and cash equivalent	1,469.89	1,534.28
Other financial assets	214.64	121.79
Other current assets	70.25	133.59
<b>Total current assets</b>	<b>3,382.15</b>	<b>3,357.67</b>
<b>Total Assets</b>	<b>9,288.08</b>	<b>8,770.55</b>
<b>II. EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	156.99	156.99
Other equity	6,979.39	6,710.51
<b>Total equity</b>	<b>7,136.38</b>	<b>6,867.50</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
Financial liabilities		
Borrowings	165.24	196.22
Lease Liabilities	134.97	134.52
Other financial liabilities	17.25	16.39
Employee benefit obligations	2.61	2.61
Deferred Tax Liabilities	101.33	77.94
Other non-current liabilities	0.61	1.25
<b>Total non-current liabilities</b>	<b>422.01</b>	<b>428.93</b>
<b>Current liabilities</b>		
Financial liabilities		
Borrowings	301.17	60.08
Lease Liabilities	24.90	19.10
Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	2.87	3.27
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	822.85	761.26
Other financial liabilities	465.93	508.16
Other current liabilities	91.68	102.47
Employee benefit obligations	20.29	19.78
<b>Total current liabilities</b>	<b>1,729.69</b>	<b>1,474.12</b>
<b>Total Liabilities</b>	<b>2,151.70</b>	<b>1,903.05</b>
<b>Total Equity and Liabilities</b>	<b>9,288.08</b>	<b>8,770.55</b>



Place: Pune  
Date: 09.11.2022

For and on behalf of Board of Directors  
**Krsnaa Diagnostics Limited**

*Rajendra Mutha*  
Rajendra Mutha  
Chairman - Whole Time Director  
DIN: 01066737



Statement of Standalone Cash Flows for the half year ended September 30, 2022

(INR Million)

Particulars	Half Year Ended		Year Ended
	September 30, 2022	September 30, 2021	March 31, 2022
	(Un-audited)	(Un-audited)	(Audited)
<b>A. Cash flow from operating activities</b>			
Profit for the period	458.19	452.90	896.00
Adjustments for:			
Depreciation and amortization expenses	252.81	203.08	413.87
Finance cost	31.91	143.12	184.89
Interest income	(76.14)	(52.08)	(122.44)
(Gain)/ loss on sale of fixed assets	(0.72)	-	2.48
Provision for credit Impaired	-	5.45	8.30
Effect of Financial Instruments measured at amortised cost	(2.00)	2.46	(7.49)
Employee stock option scheme compensation	3.36	7.25	12.42
<b>Operating profit before working capital changes</b>	<b>667.41</b>	<b>762.18</b>	<b>1,388.03</b>
<b>Changes in working capital</b>			
(Decrease)/increase in trade payables	66.10	32.06	(68.51)
(Increase) in inventories	(81.33)	(23.40)	(19.61)
Decrease/(increase) in trade receivables	(631.84)	(350.92)	146.01
Increase in other current liabilities	(2.38)	340.03	0.20
(Decrease) in other non current liabilities	(0.64)	(3.55)	(31.78)
(Decrease) in other non current financial liabilities	0.86	3.40	(58.00)
Increase in employee payables	2.86	0.64	12.60
Increase in other current financial liabilities	1.33	(3.96)	11.58
(Increase)/ decrease in other current financial assets	(81.36)	(31.11)	(75.30)
Decrease/ (increase) in non current financial assets	36.39	(6.61)	35.45
(Increase) in other current assets	2.25	(2.61)	(9.27)
Decrease/ (increase) in other non current assets	(16.83)	(1.19)	21.99
<b>Cash generated from operations</b>	<b>(37.18)</b>	<b>714.96</b>	<b>1,353.39</b>
Income tax paid net of refund	(59.12)	12.31	(66.29)
<b>Net cash flows generated from operating activities (A)</b>	<b>(96.30)</b>	<b>727.27</b>	<b>1,287.10</b>
<b>B. Cash flow from Investing activities</b>			
Payment for property, plant and equipment and intangible assets	(793.69)	(513.88)	(1,322.64)
Proceeds from sale of property, plant and equipment	15.49	-	10.90
(Investment in)/Maturity of term deposits with banks (having original maturity of more than three months)	15.22	(2,150.51)	(1,264.56)
Investments in subsidiaries	-	(0.70)	(0.70)
Investment in Debt Mutual Fund	-	-	(0.01)
Repayment/(Grant) of Loan to/by subsidiaries	3.48	-	(3.48)
Interest received	61.17	79.89	169.51
<b>Net cash flow used in investing activities (B)</b>	<b>(698.33)</b>	<b>(2,585.20)</b>	<b>(2,410.98)</b>
<b>C. Cash flow from Financing activities</b>			
Proceeds from issuance of equity share capital	-	4,000.00	4,000.00
Proceeds/(Repayment) of borrowings (net)	210.10	(1,779.34)	(1,893.72)
Payment of Lease Liabilities	(18.30)	(16.58)	(37.66)
Share issue expenses	(29.10)	(107.14)	(146.85)
Interest paid	(22.86)	(144.96)	(161.40)
<b>Net cash flow generated from in financing activities (C)</b>	<b>139.84</b>	<b>1,952.00</b>	<b>1,760.37</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>(654.79)</b>	<b>94.07</b>	<b>636.49</b>
<b>Cash and cash equivalents at the beginning of the year</b>	<b>883.24</b>	<b>246.75</b>	<b>246.75</b>
<b>Cash and cash equivalents at the end of the year</b>	<b>228.45</b>	<b>340.82</b>	<b>883.24</b>
<b>Cash and cash equivalents comprise:</b>			
<b>Balances with banks</b>			
On current accounts	106.57	330.18	286.56
Debit balance in bank overdraft	-	0.33	56.09
Fixed deposits with maturity of less than 3 months	110.00	-	537.49
<b>Cash on hand</b>	<b>11.88</b>	<b>10.31</b>	<b>3.10</b>
<b>Total cash and bank balances at end of the year</b>	<b>228.45</b>	<b>340.82</b>	<b>883.24</b>



For and on behalf of Board of Directors  
Krsnaa Diagnostics Limited

Rajendra Mutha  
Chairman - Whole Time Director  
DIN: 01066737