

Date: 13th February, 2023

BSE Ltd.

Corporate Service Department
1st Floor, P.J. Towers,
Dalal Street,
Mumbai 400 001

Scrip ID: KRSNAA
Scrip Code: 543328

Dear Sir/Madam,

Subject: Unaudited Financial Results Q3FY2023

Please find enclosed herewith Unaudited (Standalone and Consolidated) Financial Results of the Company for the quarter and nine-months ended on 31st December, 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 December 31, 2022 and the year to-date results for the period from April 01, 2022 to December 31, 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.



MSKA & Associates

Chartered Accountants

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, and based on the consideration of the review report of other reviewer referred in paragraph 6 below 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. We did not review the financial information of 7 subsidiaries included in the Statement, whose interim financial information reflects total revenues of Rs. 116.67 million and Rs. 276.71 million total net loss after tax of Rs. 32.82 million and Rs. 85.07 million and total comprehensive loss of Rs. 32.82 million and Rs. 85.07 million for the quarter ended December 31, 2022 and for the period from April 01, 2022 to December 31, 2022 respectively. These interim financial information have been reviewed by other reviewer whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the report of the other reviewer and the procedures performed by us as stated in paragraph 3 above.



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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 Jumani

Membership No.: 111700

UDIN: 23111700BGWHVK1734

Place: Pune

Date: February 13, 2023

Statement of Consolidated Financial Results for the quarter and period ended December 31, 2022

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income						
	Revenue from operations	1,180.98	1,229.40	1,064.68	3,538.97	3,472.03	4,554.50
	Other income	45.43	42.70	43.39	134.53	108.07	149.11
	Total income	1,226.41	1,272.10	1,108.07	3,673.50	3,580.10	4,703.61
2	Expenses						
	Cost of material consumed	191.89	173.32	117.46	484.88	475.93	602.96
	Employee benefits expense	190.43	183.10	142.59	534.56	394.85	547.47
	Finance costs	22.63	18.12	23.59	54.61	166.94	184.90
	Depreciation and amortization expense	139.05	129.19	106.34	391.86	309.42	413.87
	Fees to hospitals and others	164.46	212.75	274.39	652.12	831.63	1,079.92
	Other expenses	340.12	354.00	230.17	989.25	735.13	1,009.39
	Total expenses	1,048.58	1,070.48	894.54	3,107.28	2,913.89	3,838.51
3	Profit before tax (1) - (2)	177.83	201.62	213.53	566.22	666.20	865.10
4	Tax expenses						
	Income Tax charge	33.93	46.16	44.61	128.23	123.38	175.26
	Income Tax charge (Past Year)	0.52	-	-	0.52	-	-
	Deferred tax charge/(credit)	6.96	2.10	5.60	5.54	38.29	5.94
	Total tax expenses	41.41	48.26	50.21	134.29	161.67	181.20
5	Profit for the period/year (3) - (4)	136.42	153.36	163.32	431.93	504.53	683.90
6	Other comprehensive Income						
	Items that will not be reclassified subsequently to profit and loss						
	Re-measurement gains / (losses) on defined benefit plans	1.17	1.27	(0.09)	3.52	(0.29)	4.32
	Income tax effect	(0.30)	(0.32)	0.03	(0.89)	0.07	(1.09)
	Total other comprehensive Income/(loss) for the period/year	0.87	0.95	(0.06)	2.63	(0.22)	3.23
7	Total comprehensive income for the period/year, net of tax (5+6)	137.29	154.31	163.26	434.56	504.31	687.13
	Profit/(loss) for the period/year						
	Attributable to:						
	Equity Holders of the Holding Company	136.40	153.38	163.32	431.93	504.53	683.90
	Non Controlling Interests	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
		136.40	153.38	163.32	431.93	504.53	683.90
	Total other comprehensive income/(loss) for the period/year						
	Attributable to:						
	Equity Holders of the Holding Company	0.88	0.95	(0.06)	2.63	(0.22)	3.23
	Non Controlling Interests	0.00	0.00	(0.00)	0.00	(0.00)	0.00
		0.88	0.95	(0.06)	2.63	(0.22)	3.23
	Total comprehensive income/(loss) for the period/year						
	Attributable to:						
	Equity Holders of the Holding Company	137.28	154.33	163.26	434.56	504.31	687.13
	Non Controlling Interests	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
		137.28	154.33	163.26	434.56	504.31	687.13
8	Paid-up equity share capital (Face Value of Rs. 5/- each)	156.99	156.99	156.99	156.99	156.99	156.99
	Other equity						6687.10
	Earnings per share - (Not annualised for quarters)						
	Basic (Rs.)	4.35	5.73	5.67	13.76	17.49	22.89
	Diluted (Rs.)	4.24	5.57	5.64	13.42	17.43	22.88

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited



Pallavi Bhatevara
Managing Director
DIN: 03600332

Place: Pune
Date: 13.02.2023



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 February 13, 2023.
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, previous quarter and period ended December 31, 2022.
5. Previous period figures have been regrouped/ rearranged wherever considered necessary.

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited



Pallavi Bhatevara
Managing Director
DIN: 03600332

Place: Pune
Date: 13.02.2023



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 December 31, 2022 and the year to-date results for the period April 01, 2022 to December 31, 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

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R JUMANI**

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Nitin Manohar Jumanani

Membership No.: 111700

UDIN: 23111700BGW#IVJ5291

Place: Pune

Date: February 13, 2023

Statement of Standalone Financial Results for the quarter and period ended December 31, 2022

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2022	September 30, 2022	December 31, 2021	December 31, 2022	December 31, 2021	March 31, 2022
		(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Un-audited)	(Audited)
1	Income						
	Revenue from operations	1,157.36	1,207.18	1,063.11	3,482.24	3,470.46	4,548.90
	Other Income	45.51	42.73	43.39	134.72	108.07	149.28
	Total Income	1,202.87	1,249.91	1,106.50	3,616.96	3,578.53	4,698.18
2	Expenses						
	Cost of material consumed	191.89	173.32	117.46	484.88	475.93	602.96
	Employee benefits expense	164.58	161.32	138.39	469.94	390.65	533.32
	Finance costs	22.58	18.09	23.45	54.49	166.57	184.89
	Depreciation and amortization expense	139.03	129.18	106.34	391.85	309.42	413.87
	Fees to hospitals and others	159.16	206.90	274.39	637.07	831.63	1,079.92
	Other expenses	303.94	324.24	223.95	898.85	728.91	987.22
	Total Expenses	981.18	1,013.05	883.98	2,937.08	2,903.11	3,802.18
3	Profit before tax (1) - (2)	221.69	236.86	222.52	679.88	675.42	896.00
4	Tax expenses						
	Income Tax charge	33.93	46.16	44.61	128.23	123.38	175.26
	Income Tax charge (Past Year)	0.52	-	-	0.52	-	-
	Deferred tax charge/(credit)	18.59	10.97	5.60	34.13	38.29	13.71
	Total tax expenses	53.04	57.13	50.21	162.88	161.67	188.97
5	Profit for the period/year (3) - (4)	168.65	179.73	172.31	517.00	513.75	707.03
6	Other comprehensive Income						
	Items that will not be reclassified subsequently to profit and loss						
	Re-measurement gains / (losses) on defined benefit plans	1.20	1.20	(0.09)	3.54	(0.29)	4.69
	Income tax effect	(0.30)	(0.30)	0.03	(0.90)	0.07	(1.18)
	Total other comprehensive income/(loss) for the period/year	0.90	0.90	(0.06)	2.64	(0.22)	3.51
7	Total comprehensive income for the period/year, net of tax (5+6)	169.55	180.63	172.25	519.64	513.53	710.54
8	Paid-up equity share capital (Face Value of Rs. 5/- each)	156.99	156.99	156.99	156.99	156.99	156.99
	Other equity						6,710.51
	Earnings per share - (Not annualised for quarters)						
	Basic (Rs.)	5.37	5.73	5.97	16.47	17.81	23.66
	Diluted (Rs.)	5.24	5.57	5.95	16.06	17.75	23.66

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited



Pallavi Bhatevara
Managing Director
DIN: 03600332

Place: Pune
Date: 13.02.2023



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 February 13, 2023.
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, previous quarter and period ended December 31, 2022.
5. Previous period figures have been regrouped/ rearranged wherever considered necessary.

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited



Pallavi Bhatevara
Managing Director
DIN: 03600332

Place: Pune

Date: 13.02.2023

