

Independent Auditor's Review Report on unaudited Standalone financial results for the quarter and year to date 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, 2023 and the year to-date results for the period from April 01, 2023 to September 30, 2023 ('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 has been 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', prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is 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. A review of interim financial information 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

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 and other recognised 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

SD Khivasara



Shraddha D Khivasara
Partner

Membership No.: 134285

UDIN: *23134285BHBDKA2332*

Place: Pune

Date: November 03, 2023.

Statement of Unaudited Standalone Financial Results for the quarter ended September 30, 2023

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,468.52	1,322.85	1,207.18	2,791.37	2,324.88	4,640.83
	Other income	41.58	42.22	42.73	83.80	89.21	194.10
	Total Income	1,510.10	1,365.07	1,249.91	2,875.17	2,414.09	4,834.93
2	Expenses						
	Cost of material consumed	359.16	277.69	173.32	636.85	292.99	741.79
	Employee benefits expense	228.18	196.01	161.32	424.19	305.37	656.27
	Finance costs	30.58	19.54	18.09	50.12	31.91	76.83
	Depreciation and amortization expense	194.64	157.35	129.18	351.99	252.80	537.82
	Fees to hospitals and others	181.93	157.53	206.90	339.46	477.91	761.63
	Other expenses	373.78	369.78	324.24	743.56	594.94	1,238.68
	Total Expenses	1,368.27	1,177.90	1,013.05	2,546.17	1,955.92	4,013.02
3	Profit before tax (1) - (2)	141.83	187.17	236.86	329.00	458.17	821.91
4	Tax expenses						
	Income Tax charge	16.97	38.19	46.16	55.16	94.31	149.31
	Income Tax charge relating to earlier years	-	(6.26)	-	(6.26)	-	0.52
	Deferred tax charge/(credit)	11.78	2.72	10.97	14.50	16.13	36.99
	Total tax expenses	28.75	34.65	57.13	63.40	110.44	186.82
5	Profit for the period/year (3) - (4)	113.08	152.52	179.73	265.60	347.73	635.09
6	Other comprehensive income						
	Items that will not be reclassified subsequently to profit and loss:						
	Re-measurement gains on defined benefit plans	2.16	2.16	1.20	4.32	2.37	6.89
	Income tax effect	(0.54)	(0.54)	(0.30)	(1.08)	(0.60)	(1.73)
	Total other comprehensive income for the period/year	1.62	1.62	0.90	3.24	1.77	5.16
7	Total comprehensive income for the period/year, net of tax (5+6)	114.70	154.14	180.63	268.84	349.50	640.25
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						7,268.02
	Earnings per share (Not annualised for periods):						
	Basic (Rs.)	3.60	4.86	5.73	8.46	11.08	20.23
	Diluted (Rs.)	3.48	4.71	5.57	8.16	10.77	19.72

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Yash Mutha
Executive Director
DIN: 07285523



Place: Pune
Date: November 03, 2023

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 03, 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. Previous period figures have been regrouped/ rearranged wherever considered necessary.

Place: Pune
Date: November 03, 2023



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited


Yash Mutha
Executive Director
DIN: 07285523

Unaudited Standalone Balance Sheet as at September 30, 2023

(INR Million)

Particulars	As at September 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
I. ASSETS		
Non-current assets		
Property, plant and equipment	5,562.30	4,678.47
Capital work-in-progress	277.42	254.80
Intangible assets	26.62	28.28
Financial assets		
Investments	3.61	3.61
Other financial assets	359.91	1,710.94
Other non-current assets	209.45	151.81
Total non-current assets	6,439.31	6,827.91
Current assets		
Inventories	364.30	250.74
Financial assets		
Trade receivables	1,592.93	745.45
Cash and cash equivalents	294.83	221.32
Bank balances other than cash and cash equivalent	1,721.99	860.76
Other financial assets	181.24	117.89
Other current assets	160.14	69.77
Total current assets	4,315.43	2,265.93
Total Assets	10,754.74	9,093.84
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	156.99	156.99
Other equity	7,447.62	7,268.02
Total equity	7,604.61	7,425.01
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	82.50	110.00
Lease Liabilities	297.14	132.84
Other financial liabilities	276.10	336.81
Employee benefit obligations	7.96	8.96
Deferred Tax Liabilities	148.72	127.65
Other non-current liabilities	-	0.07
Total non-current liabilities	812.42	716.33
Current liabilities		
Financial liabilities		
Borrowings	616.64	55.00
Lease Liabilities	95.90	26.97
Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	6.32	6.82
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	1,053.29	584.34
Other financial liabilities	507.72	233.53
Other current liabilities	30.71	24.65
Employee benefit obligations	27.13	21.19
Current liabilities	2,337.71	952.50
Total Liabilities	3,150.13	1,668.83
Total Equity and Liabilities	10,754.74	9,093.84



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Yash Mutha
Executive Director
DIN: 07285523

Place: Pune
Date: November 03, 2023

Unaudited Statement of Standalone Cash Flows for the half year ended September 30, 2023

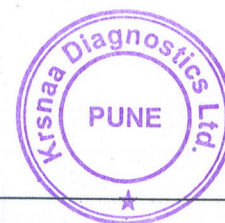
(INR Million)

Particulars	Half Year Ended		Year Ended
	September 30, 2023	September 30, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Audited)
A. Cash flow from operating activities			
Profit for the period	329.00	458.17	821.91
Adjustments for:			
Depreciation and amortization expenses	351.99	252.80	537.82
Finance cost	50.12	31.91	76.83
Interest income	(76.03)	(76.14)	(159.17)
(Gain)/ loss on sale of fixed assets	(0.01)	(0.72)	(1.76)
Provision for credit Impaired/(Reversal in provision for credit impairment)	-	-	(7.20)
Effect of Financial Instruments measured at amortised cost	(0.74)	(2.00)	(5.33)
Employee stock option scheme compensation	2.60	3.39	6.73
Operating profit before working capital changes	656.93	667.41	1,269.83
Changes in working capital			
(Decrease)/increase in trade payables	394.94	66.10	(188.91)
(Increase) in inventories	(113.56)	(81.33)	(159.04)
Decrease/(increase) in trade receivables	(850.97)	(631.84)	(140.43)
Increase in other current liabilities	6.06	(2.38)	1.88
(Decrease) in other non current liabilities	3.42	(0.64)	(1.18)
Increase in other current financial liabilities	274.19	1.33	20.92
(Decrease) in other non current financial liabilities	(278.04)	0.86	(0.01)
Increase in employee payables	9.25	2.86	14.66
(Increase)/ decrease in other current financial assets	(63.36)	(81.36)	71.79
Decrease/ (increase) in non current financial assets	52.87	36.39	(18.40)
(Increase) in other current assets	(90.37)	2.25	6.40
Decrease/ (increase) in other non current assets	65.40	(16.83)	8.62
Cash generated from operations	66.76	(37.18)	886.13
Income tax paid net of refund	(68.54)	(59.12)	(131.30)
Net cash flows generated from operating activities (A)	(1.78)	(96.30)	754.83
B. Cash flow from Investing activities			
Payment for property, plant and equipment and intangible assets	(899.37)	(793.69)	(1,413.60)
Proceeds from sale of property, plant and equipment	0.04	15.49	66.34
(Investment in)/Maturity of term deposits with banks (having original maturity of more than three months)	463.64	15.22	156.92
Repayment/(Grant) of Loan to/by subsidiaries	-	3.48	3.48
Interest received	49.24	61.17	101.45
Net cash flow used in investing activities (B)	(386.45)	(698.33)	(1,085.41)
C. Cash flow from Financing activities			
Proceeds/(Repayment) of borrowings (net)	534.14	210.10	(91.30)
Payment of Lease Liabilities	(41.49)	(18.30)	(39.69)
Share issue expenses	-	(29.10)	(68.50)
Dividend payment to equity shareholders	-	-	(78.49)
Interest paid	(30.91)	(22.86)	(53.36)
Net cash flow generated from in financing activities (C)	461.74	139.84	(331.34)
Net increase in cash and cash equivalents (A+B+C)	73.51	(654.79)	(661.92)
Cash and cash equivalents at the beginning of the year/period	221.32	883.24	883.24
Cash and cash equivalents at the end of the year/period	294.83	228.45	221.32
Cash and cash equivalents comprise:			
Balances with banks			
On current accounts	285.16	106.57	209.46
Debit balance in bank overdraft	-	-	5.30
Fixed deposits with maturity of less than 3 months	-	110.00	-
Cash on hand	9.67	11.88	6.56
Total cash and bank balances at end of the year/period	294.83	228.45	221.32

For and on behalf of Board of Directors

Krsnaa Diagnostics Limited

Yash Mutha
Executive Director
DIN: 07285523



Place: Pune

Date: November 03, 2023

Independent Auditor's Review Report on unaudited consolidated financial results for the quarter 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 unaudited consolidated 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, 2023 and the year to-date results for the period from April 01, 2023 to September 30, 2023 ('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' prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS 34') and other recognised accounting principles generally accepted in India and is 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. A review of interim financial information 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 Entity	Relationship with the Holding Company
1	KDPL Diagnostics (Amritsar) Private Limited	Wholly Owned Subsidiary
2	KDPL Diagnostics (Bhatinda) Private Limited	Wholly Owned Subsidiary



MSKA & Associates

Chartered Accountants

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 and other recognised 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

SD Khivasara



Shraddha D Khivasara
Partner

Membership No.: 134285

UDIN: *23134285BHBDKB7532*

Place: Pune

Date: November 03, 2023.

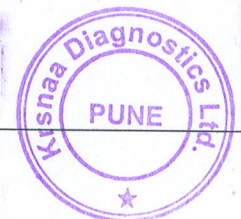
Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2023

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2023	June 30, 2023	September 30, 2022	September 30, 2023	September 30, 2022	March 31, 2023
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,554.49	1,395.79	1,229.40	2,950.28	2,357.99	4,871.23
	Other income	41.58	42.22	42.70	83.80	89.10	193.79
	Total Income	1,596.07	1,438.01	1,272.10	3,034.08	2,447.09	5,065.02
2	Expenses						
	Cost of material consumed	359.16	277.69	173.32	636.85	292.99	741.79
	Employee benefits expense	264.39	229.18	183.10	493.57	344.13	745.64
	Finance costs	30.63	19.61	18.12	50.24	31.98	76.97
	Depreciation and amortization expense	194.64	157.35	129.19	351.99	252.81	537.82
	Fees to hospitals and others	202.62	173.86	212.75	376.48	487.65	812.07
	Other expenses	410.44	401.41	354.00	811.85	649.13	1,348.72
	Total Expenses	1,461.88	1,259.10	1,070.48	2,720.98	2,058.69	4,263.01
3	Profit before tax (1) - (2)	134.19	178.91	201.62	313.10	388.40	802.01
4	Tax expenses						
	Income Tax charge	16.97	38.19	46.16	55.16	94.31	149.31
	Income Tax charge relating to earlier years	-	(6.26)	-	(6.26)	-	0.52
	Deferred tax charge/(credit)	12.26	0.55	2.10	12.81	(1.42)	31.07
	Total tax expenses	29.23	32.48	48.26	61.71	92.89	180.90
5	Profit for the period/year (3) - (4)	104.96	146.43	153.36	251.39	295.51	621.11
6	Other comprehensive income						
	Items that will not be reclassified subsequently to profit and loss:						
	Re-measurement gains on defined benefit plans	2.07	2.07	1.27	4.14	2.35	6.54
	Income tax effect	(0.54)	(0.52)	(0.32)	(1.06)	(0.59)	(1.65)
	Total other comprehensive income for the period/year	1.53	1.55	0.95	3.08	1.76	4.89
7	Total comprehensive income for the period/year, net of tax (5+6)	106.49	147.98	154.31	254.47	297.27	626.00
	Profit/(loss) for the period/year						
	Attributable to:						
	Equity Holders of the Holding Company	104.96	146.43	153.38	251.39	295.52	621.11
	Non Controlling Interests	-	-	-	-	-	-
		104.96	146.43	153.38	251.39	295.52	621.11
	Total other comprehensive income/(loss) for the period/year						
	Attributable to:						
	Equity Holders of the Holding Company	1.53	1.55	0.95	3.08	1.76	4.89
	Non Controlling Interests	-	-	-	-	-	-
		1.53	1.55	0.95	3.08	1.76	4.89
	Total comprehensive income/(loss) for the period/year						
	Attributable to:						
	Equity Holders of the Holding Company	106.49	147.98	154.33	254.47	297.28	626.00
	Non Controlling Interests	-	-	-	-	-	-
		106.49	147.98	154.33	254.47	297.28	626.00
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						7,230.37
	Earnings per share (Not annualised for periods):						
	Basic (Rs.)	3.35	4.66	5.73	8.01	9.41	19.78
	Diluted (Rs.)	3.23	4.52	5.57	7.73	9.16	19.29

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited


Yash Mutha
Executive Director
DIN: 07285523



Place: Pune
Date: November 03, 2023

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 03, 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. Previous period figures have been regrouped/ rearranged wherever considered necessary.

Place: Pune
Date: November 03, 2023



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited


Yash Mutha
Executive Director
DIN: 07285523

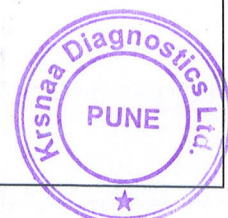
Unaudited Consolidated Balance Sheet as at September 30, 2023

(INR Million)

Particulars	As at September 30, 2023 (Unaudited)	As at March 31, 2023 (Audited)
I. ASSETS		
Non-current assets		
Property, plant and equipment	5,562.30	4,678.47
Capital work-in-progress	277.42	254.80
Intangible assets	26.62	28.28
Financial assets		
Investments	2.91	2.91
Other financial assets	360.24	1,711.16
Deferred tax asset (net)	15.53	13.88
Other non-current assets	209.47	151.81
Total non-current assets	6,454.49	6,841.31
Current assets		
Inventories	364.30	250.74
Financial assets		
Trade receivables	1,586.65	730.97
Cash and cash equivalents	303.22	227.20
Bank balances other than cash and cash equivalent	1,721.99	860.76
Other financial assets	181.25	117.96
Other current assets	162.92	69.99
Total current assets	4,320.33	2,257.62
Total Assets	10,774.82	9,098.93
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	156.99	156.99
Other equity	7,395.51	7,230.37
Non controlling interest	-	-
Total equity	7,552.50	7,387.36
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	82.50	110.00
Lease Liabilities	297.14	132.84
Other financial liabilities	276.10	336.81
Employee benefit obligations	11.22	12.26
Deferred Tax Liabilities	148.72	127.65
Other non-current liabilities	-	0.07
Total non-current liabilities	815.68	719.63
Current liabilities		
Financial liabilities		
Borrowings	616.64	55.00
Lease Liabilities	95.90	26.97
Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	6.32	6.82
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	1,102.55	614.43
Other financial liabilities	521.49	244.32
Other current liabilities	34.22	22.89
Employee benefit obligations	29.52	21.51
Total current liabilities	2,406.64	991.94
Total Liabilities	3,222.32	1,711.57
Total Equity and Liabilities	10,774.82	9,098.93

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Yash Mutha
Executive Director
DIN: 07285523



Unaudited Statement of Consolidated Cash Flows for the half year ended September 30, 2023

(INR Million)

Particulars	Half Year Ended		Year Ended
	September 30, 2023	September 30, 2022	March 31, 2023
	(Unaudited)	(Unaudited)	(Audited)
A. Cash flow from operating activities			
Profit for the period	313.10	388.40	802.01
Adjustments for:			
Depreciation and amortization expenses	351.99	252.81	537.82
Finance cost	50.24	31.97	76.97
Interest income	(76.06)	(76.14)	(159.17)
(Gain)/ loss on sale of fixed assets	(0.01)	(0.72)	(1.76)
Provision for credit Impaired/(Reversal in provision for credit impairment)	-	-	(7.20)
Effect of Financial Instruments measured at amortised cost	(0.74)	(2.00)	(5.33)
Employee stock option scheme compensation	2.60	3.36	6.73
Operating profit before working capital changes	641.12	597.68	1,250.07
Changes in working capital			
(Decrease)/increase in trade payables	411.10	80.74	(167.29)
(Increase) in inventories	(113.56)	(81.33)	(159.04)
Decrease/(increase) in trade receivables	(858.19)	(561.91)	(144.31)
Increase in other current liabilities	15.70	(1.82)	3.23
(Decrease) in other non current liabilities	(0.07)	(0.57)	(1.18)
Increase in other current financial liabilities	12.75	5.50	(250.44)
(Decrease)/increase in other non current financial liabilities	(17.94)	0.86	277.74
Increase in employee payables	11.11	3.34	17.35
(Increase)/ decrease in other current financial assets	(36.57)	(82.23)	71.97
Decrease/ (increase) in non current financial assets	34.05	36.39	(18.62)
(Increase) in other current assets	(28.75)	1.38	6.21
Decrease/ (increase) in other non current assets	(0.88)	(16.90)	8.62
Cash generated from operations	69.87	(18.87)	894.31
Income tax paid net of refund	(68.54)	(59.12)	(131.30)
Net cash flows generated from operating activities (A)	1.33	(77.99)	763.01
B. Cash flow from Investing activities			
Payment for property, plant and equipment and intangible assets	(899.37)	(793.69)	(1,413.60)
Proceeds from sale of property, plant and equipment	0.04	15.49	66.34
(Investment in)/Maturity of term deposits with banks (having original maturity of more than three months)	463.64	15.22	156.92
Interest received	49.34	61.17	101.45
Net cash flow used in investing activities (B)	(386.35)	(701.81)	(1,088.89)
C. Cash flow from Financing activities			
Proceeds/(Repayment) of borrowings (net)	534.14	210.10	(91.30)
Payment of Lease Liabilities	(41.49)	(18.30)	(39.70)
Share issue expenses	-	(29.10)	(68.50)
Dividend payment to equity shareholders	-	-	(78.49)
Interest paid	(31.61)	(22.93)	(53.46)
Net cash flow generated from in financing activities (C)	461.04	139.78	(331.45)
Net increase in cash and cash equivalents (A+B+C)	76.02	(640.02)	(657.33)
Cash and cash equivalents at the beginning of the year/period	227.20	884.53	884.53
Cash and cash equivalents at the end of the year/period	303.22	244.51	227.20
Cash and cash equivalents comprise:			
Balances with banks			
On current accounts	288.95	107.67	211.31
Debit balance in bank overdraft	-	-	5.30
Fixed deposits with maturity of less than 3 months	-	110.00	-
Cash on hand	14.27	26.84	10.59
Total cash and bank balances at end of the year/period	303.22	244.51	227.20

For and on behalf of Board of Directors

Krsnaa Diagnostics Limited

Yash Mutha
Executive Director
DIN: 07285523

