

Date: August 06, 2024

Ref. No.: KDL/SE/049/2024-25

To, BSE Limited Corporate Relationship Department 25th Floor, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400001 Scrip Code: 543328	To, National Stock Exchange of India Limited Exchange Plaza, Plot No. C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400051 NSE Symbol: KRSNAA
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Subject: Outcome of Board Meeting held on August 06, 2024.

In compliance with Regulation 30 read with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e. August 06, 2024 inter-alia approved and/or took note of the following items:

a) Financial Results:

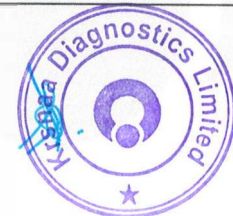
Unaudited (Standalone and Consolidated) Financial Results for the quarter ended June 30, 2024 together with Limited Review Report thereon.

b) Approval of the Notice of 14th Annual General Meeting and allied matters:

The Board approved the Notice of the 14th Annual General Meeting (“AGM”) of the Company which would be held on Saturday, September 21, 2024 at 14:15 HRS. (IST) through Video Conferencing / Other Audio Visual means (VC /OAVM), in compliance with applicable circular(s)/notification(s) issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India, inter-alia, to transact the business as set out in the said Notice.

The other details are as below:

Sr. No.	Particulars	Remarks / Explanation
1	Date and Time of Meeting	Saturday, September 21, 2024 at 14:15 HRS. (IST)
2	Mode of Meeting as per Regulatory Requirement	Through Video Conference / OR Other Audio-Visual Means (OAVM)
3	Record Date for Payment of Final Dividend	Friday, September 13, 2024
4	Book Closure Date	From: Saturday, September 14, 2024 To: Saturday, September 21, 2024 (Both Days inclusive)
5	Dividend Declared by Board in Meeting held on	May 18, 2024
6	Final Dividend recommended for Financial Year 2024	Rs. 2.50/- (Rupees Two and Fifty Paise Only)
7	Contact Details of the Company	Mr. Sujoy Sudipta Bose Company Secretary and Compliance Officer Email ID: investors@krsnaa.in Contact No.: +91 20 2740 2400



Krsnaa Diagnostics Ltd.

S.No. 243/A, Hissa No. 6, CTS No. 4519, 4519/1, Near Chinchwad Station,
Chinchwad, Taluka - Haveli, Pune, MH - 411019 (India)

020 27402400 | info@krsnaa.in

CIN : L74900PN2010PLC138068

OS

www.krsnaadiagnostics.com | 

c) Resignation of Chief Executive Officer:

Resignation of Dr. Prashant Pandurangrao Deshmukh from the position of Chief Executive Officer of the Company with effect from closure of business hours of July 31, 2024.

d) Reconstitution of Risk Management Committee:

Reconstitution of the Risk Management Committee of the Board effective from August 06, 2024 by appointing Mr. Mitesh Dave, Group Chief Executive Officer of the Company as member of the Committee and below is the updated list of members of Risk Management Committee.

Sr. No.	Name of Member	Position in the Committee	Designation
1	Mr. Rajiva Ranjan Verma	Chairperson	Non-Executive Independent Director
2	Mr. Adesh Kumar Gupta	Member	
3	Mr. Yash Prithviraj Mutha	Member	Whole-time Director and Manager
4	Mr. Mitesh Dilipkumar Dave	Member	Group Chief Executive Officer

The Board Meeting commenced at 13:00 Hrs. (IST) and concluded at 19:00 Hrs. (IST)

Thanking you,
Yours sincerely,

For Krsnaa Diagnostics Limited



Sujoy Sudipta Bose
Company Secretary and Compliance Officer
Encl: As above



Independent Auditor's Review Report on standalone unaudited financial results of Krsnaa Diagnostics Limited for the quarter 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 standalone unaudited financial results of Krsnaa Diagnostics (hereinafter referred to as 'the Company') for the quarter ended June 30, 2024 ('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 ('the Act') 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 Engagements (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 specified under section 143(10) of the Act 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.

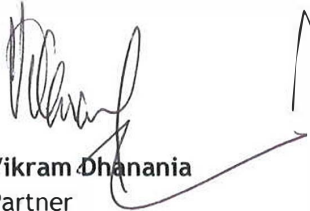


MSKA & Associates

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



Vikram Dhanania

Partner

Membership No.: 060568

UDIN: 24060568 BKDZT B9341



Place: Pune

Date: August 06, 2024

Statement of Standalone Unaudited Financial Results for the quarter ended June 30, 2024

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		(Unaudited)	(Note 4)	(Unaudited)	(Audited)
1	Income				
	Revenue from operations	1,631.63	1,593.31	1,322.85	5,900.19
	Other income	73.17	43.38	42.22	167.96
	Total Income	1,704.80	1,636.69	1,365.07	6,068.15
2	Expenses				
	Cost of material consumed	429.01	429.93	277.69	1,410.40
	Employee benefits expense	287.65	290.31	196.01	975.69
	Finance costs	53.03	73.15	19.54	164.66
	Depreciation and amortization expense	214.66	181.17	157.35	745.47
	Fees to hospitals and others	123.41	90.90	157.53	609.34
	Other expenses	361.76	349.43	369.78	1,443.14
	Total Expenses	1,469.52	1,414.89	1,177.90	5,348.70
3	Profit before tax (1) - (2)	235.28	221.80	187.17	719.45
4	Tax expenses				
	Income Tax charge	39.95	31.67	38.19	114.42
	Income Tax charge relating to earlier years	-	-	(6.26)	(6.41)
	Deferred tax charge/(credit)	13.52	5.96	2.72	25.83
	Total tax expenses	53.47	37.63	34.65	133.84
5	Profit for the quarter/year (3) - (4)	181.81	184.17	152.52	585.61
6	Other comprehensive income				
	Items that will not be reclassified subsequently to profit and loss:				
	Re-measurement gains on defined benefit plans	(0.70)	(10.38)	2.16	(2.44)
	Income tax effect	0.18	2.60	(0.54)	0.61
	Total other comprehensive income for the quarter/year	(0.52)	(7.78)	1.62	(1.83)
7	Total comprehensive income for the quarter/year, net of tax (5+6)	181.29	176.39	154.14	583.78
8	Paid-up equity share capital (Face Value of Rs. 5/- each)	161.45	161.45	156.99	161.45
	Other equity				7,990.96
	Earnings per share (Not annualised for quarters):				
	Basic (Rs.)	5.63	5.70	4.86	18.45
	Diluted (Rs.)	5.54	5.61	4.71	17.83



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: August 6, 2024

Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Notes to Standalone Unaudited Financial Results:

1. These standalone unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 6, 2024.
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 results include financial result for the quarter ended March 31, 2024 which are the balancing numbers between audited results in respect of full year ended March 31, 2024 and published year to date results for the nine month period ended December 31, 2023, which were subject to limited review.



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

A handwritten signature in blue ink, appearing to read 'Rajendra Mutha'.

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: August 6, 2024

Independent Auditor's Review Report on consolidated unaudited financial results of Krsnaa Diagnostics Limited for the quarter 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 consolidated unaudited financial results of Krsnaa Diagnostics Limited (hereinafter referred to as 'the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as the 'Group') for the quarter ended June 30, 2024 ('the Statement') attached herewith, 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 ('the Act') 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 Engagements (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 specified under section 143(10) of the Act 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 Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, 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	Krsnaa Diagnostics (Mohali) Private Limited	Wholly Owned Subsidiary
2	KDPL Diagnostics (Amritsar) Private Limited	Wholly Owned Subsidiary
3	KDPL Diagnostics (Bathinda) Private Limited	Wholly Owned Subsidiary
4	KDPL Diagnostics (Jalandhar) Private Limited	Wholly Owned Subsidiary
5	KDPL Diagnostics (Ludhiana) Private Limited	Wholly Owned Subsidiary
6	KDPL Diagnostics (Patiala) Private Limited	Wholly Owned Subsidiary



MSKA & Associates

Chartered Accountants

7	KDPL Diagnostics (SAS Nagar) Private Limited	Wholly Owned Subsidiary
8	Krsnaa Retail Private Limited	Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consolidation of the review reports of other auditor referred to in paragraph 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 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.
6. We did not review the interim financial statements of one subsidiary included in the Statement, whose interim financial statements reflect total revenues of ₹ Nil, total net loss after tax of ₹ 2.56 million and total comprehensive loss of ₹ 2.56 million for the period from April 01, 2024, to June 30, 2024, as considered in the Statement. These interim financial statements have been reviewed by other auditor 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 this subsidiary, is based solely on the report of the other auditor and the procedures performed by us as stated in paragraph 3 above.

Our conclusion is not modified in respect of the above matter with respect to our reliance on the work done by and report of the other auditor.

For M S K A & Associates

Chartered Accountants

ICAI Firm Registration No.105047W



Vikram Dhanania
Partner

Membership No.: 060568

UDIN: 24060568BKD7IE3081



Place: Pune

Date: August 06, 2024

Statement of Consolidated Unaudited Financial Results for the quarter ended June 30, 2024

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended
		June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
		(Unaudited)	(Note 4)	(Unaudited)	(Audited)
1	Income				
	Revenue from operations	1,702.32	1,662.83	1,395.79	6,196.33
	Other income	73.16	43.38	42.22	167.96
	Total Income	1,775.48	1,706.21	1,438.01	6,364.29
2	Expenses				
	Cost of material consumed	429.01	429.93	277.69	1,410.40
	Employee benefits expense	330.78	324.55	229.18	1,114.65
	Finance costs	53.16	73.19	19.61	164.88
	Depreciation and amortization expense	214.66	181.16	157.35	745.47
	Fees to hospitals and others	123.41	94.19	173.86	654.68
	Other expenses	392.44	377.14	401.41	1,574.14
	Total Expenses	1,543.46	1,480.16	1,259.10	5,664.22
3	Profit before tax (1) - (2)	232.02	226.05	178.91	700.07
4	Tax expenses				
	Income Tax charge	40.46	31.66	38.19	114.42
	Income Tax charge relating to earlier year	-	-	(6.26)	(6.41)
	Deferred tax charge/(credit)	12.35	7.12	0.55	23.69
	Total tax expenses	52.81	38.78	32.48	131.70
5	Profit for the quarter/year (3) - (4)	179.21	187.27	146.43	568.37
6	Other comprehensive income				
	Items that will not be reclassified subsequently to profit and loss				
	Re-measurement gains / (losses) on defined benefit plans	(0.72)	(9.47)	2.07	(1.78)
	Income tax effect	0.18	2.39	(0.52)	0.45
	Total other comprehensive income for the quarter/year	(0.54)	(7.08)	1.55	(1.33)
7	Total comprehensive income for the quarter/year, net of tax (5+6)	178.67	180.19	147.98	567.04
	Profit for the quarter/year				
	Attributable to:				
	Equity Holders of the Holding Company	179.21	187.27	146.43	568.37
	Non Controlling Interests	-	-	-	-
		179.21	187.27	146.43	568.37
	Total other comprehensive income /(loss) for the quarter/year attributable to:				
	Equity Holders of the Holding Company	(0.54)	(7.08)	1.55	(1.33)
	Non Controlling Interests	-	-	-	-
		(0.54)	(7.08)	1.55	(1.33)
	Total comprehensive income for the quarter/year attributable to:				
	Equity Holders of the Holding Company	178.67	180.19	147.98	567.04
	Non Controlling Interests	-	-	-	-
		178.67	180.19	147.98	567.04
8	Paid-up equity share capital (Face Value of Rs. 5/- each)	161.45	161.45	156.99	161.45
	Other equity				7,936.57
	Earnings per share (Not annualised for quarters):				
	Basic (Rs.)	5.55	5.80	4.66	17.90
	Diluted (Rs.)	5.46	5.70	4.52	17.31



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Notes to Consolidated Unaudited Financial Results:

1. These consolidated unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 6, 2024.
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 results include financial results for the quarter ended March 31, 2024 which are the balancing results between audited results in respect of full year ended March 31, 2024 and published year to date results for the nine month period ended December 31, 2023, which were subject to limited review.

Place: Pune
Date: August 6, 2024



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

A handwritten signature in blue ink, appearing to read "Rajendra Mutha".

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737