

Date: November 07, 2025

Ref. No.: KDL/SE/072/2025-26

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 November 07, 2025.

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. November 07, 2025, inter-alia approved and/or took note of the following item:

- Unaudited (Standalone and Consolidated) Financial Results for quarter and half year ended September 30, 2025.

Accordingly, kindly find enclosed the following:

- Limited Review Report and Unaudited (Standalone and Consolidated) Financial Results for the quarter and half year ended September 30, 2025.

The Board Meeting commenced at 14:00 Hrs. (IST) and concluded at 18:05 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 Limited** (hereinafter referred to as 'the Company') for the quarter ended September 30, 2025 and the year to-date results for the period from April 01, 2025 to September 30, 2025 ('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.
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 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.
5. We draw attention to Note No. 4 to the standalone unaudited financial results in respect of certain additions made by the Income Tax Authorities, on account of undisclosed income and disallowance of certain deductions claimed by the Company, consequent to an assessment order passed and a demand raised on the Company for the assessment year ("AY") 2017-18, and AY 2020-21 to AY 2023-24, in relation to search assessment proceedings conducted under section 132(1) and section 133A of the Income Tax Act, 1961. The Company had filed an appeal with the Joint Commissioner (Appeals) or Commissioner of Income- Tax (Appeals) against the said Orders and has paid tax under protest amounting to Rs. 102.77 million.



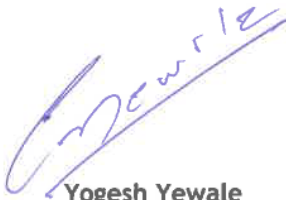
MSKA & Associates

Chartered Accountants

Further as explained in the note, the management of the Company believes that the on-going assessment proceedings and the appeal filed by the Company, the impact on previous period financial statements and on the current period standalone unaudited financial results for the period ended September 30, 2025, including income tax, interest and other charges if any, will not have material impact.

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

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Yogesh Yewale
Partner
Membership No.: 158877
UDIN: ~~25158877BM0URV7494~~



Place: Pune
Date: November 07, 2025

Statement of Unaudited Standalone Financial Results for the quarter & half year ended September 30, 2025

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,828.82	1,756.15	1,787.22	3,584.97	3,418.85	6,816.95
	Other income	42.13	39.98	46.04	82.11	119.22	256.69
	Total Income	1,870.95	1,796.13	1,833.26	3,667.08	3,538.07	7,073.64
2	Expenses						
	Cost of material consumed	467.69	468.96	449.13	936.65	878.14	1,692.61
	Employee benefits expense	274.70	284.09	281.12	558.79	568.77	1,123.68
	Finance costs	81.23	62.46	63.87	143.69	116.90	245.66
	Depreciation and amortization expense	234.65	215.13	222.01	449.78	436.67	881.58
	Fees to hospitals and others	123.99	127.10	170.67	251.09	294.08	583.85
	Other expenses	382.39	375.02	361.50	757.41	723.26	1,450.24
	Total Expenses	1,564.65	1,532.76	1,548.30	3,097.41	3,017.82	5,977.62
3	Profit before tax (1) - (2)	306.30	263.37	284.96	569.67	520.25	1,096.02
4	Tax expenses						
	Income Tax charge	62.26	56.87	51.03	119.13	90.99	217.61
	Income Tax charge relating to earlier period	-	-	-	-	-	0.50
	Deferred tax charge/(credit)	11.65	10.88	14.28	22.53	27.80	49.83
	Total tax expenses	73.91	67.75	65.31	141.66	118.79	267.94
5	Profit for the period/year (3) - (4)	232.39	195.62	219.65	428.01	401.46	828.08
6	Other comprehensive income						
	<i>Items that will not be reclassified subsequently to profit and loss:</i>						
	Re-measurement gains/(loss) on defined benefit plans	1.30	1.30	(0.65)	2.60	(1.35)	5.02
	Income tax effect	(0.32)	(0.33)	0.16	(0.65)	0.34	(1.26)
	Total other comprehensive income/(loss) for the period/year	0.98	0.97	(0.49)	1.95	(1.01)	3.76
7	Total comprehensive income for the period/year, net of tax (5+6)	233.37	196.59	219.16	429.96	400.45	831.84
8	Paid-up equity share capital (Face Value of Rs. 5/- each)	162.19	162.19	161.45	162.19	161.45	161.45
	Other equity						8,771.53
	Earnings per equity share (Not annualized for quarter):						
	Basic (Rs.)	7.12	6.10	6.80	13.22	12.43	25.65
	Diluted (Rs.)	7.00	6.00	6.64	13.00	12.18	25.13

Place: Pune
Date: November 07, 2025



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Statement of Unaudited Standalone Assets & Liabilities as at September 30, 2025

(INR Million)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I. ASSETS		
Non-current assets		
Property, plant and equipment	6,779.25	6,655.67
Capital work-in-progress	302.05	29.63
Other intangible assets	19.03	21.13
Financial assets		
a. Investments	316.21	316.21
b. Loans	11.64	32.74
c. Other financial assets	719.19	1,182.28
Other non-current assets	1,098.23	403.86
Total non-current assets	9,245.60	8,641.52
Current assets		
Inventories	305.49	294.76
Financial assets		
a. Trade receivables	3,649.21	2,832.18
b. Cash and cash equivalents	96.69	33.16
c. Bank balances other than cash and cash equivalent	1,193.54	645.90
d. Other financial assets	297.37	282.41
Other current assets	237.21	103.17
Total current assets	5,779.51	4,191.58
Total Assets	15,025.11	12,833.10
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	162.19	161.45
Other equity	9,155.55	8,771.53
Total equity	9,317.74	8,932.98
Liabilities		
Non-current liabilities		
Financial liabilities		
a. Borrowings	538.00	185.04
b. Lease liabilities	329.27	269.72
c. Other financial liabilities	583.43	208.29
Provisions	22.00	18.90
Deferred tax liabilities [Net]	254.57	225.91
Total non-current liabilities	1,727.27	907.86
Current liabilities		
Financial liabilities		
a. Borrowings	1,846.76	1,470.38
b. Lease liabilities	121.68	91.03
c. Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	15.15	9.78
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	1,318.35	929.71
d. Other financial liabilities	479.02	353.03
Other current liabilities	62.22	46.87
Provisions	61.06	53.63
Current tax liabilities [Net]	75.86	37.83
Total Current liabilities	3,980.10	2,992.26
Total Liabilities	5,707.37	3,900.12
Total Equity and Liabilities	15,025.11	12,833.10



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Statement of Unaudited Standalone Cashflows for the half year ended September 30, 2025

(INR Million)

Particulars	Half Year Ended		Year Ended
	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Audited
A. Cash flow from operating activities			
Profit before Tax	569.67	520.25	1,096.02
Adjustments for:			
Depreciation and amortization expenses	449.78	436.67	881.58
Share Based Payment Expense	11.94	21.69	40.41
Finance cost	143.69	116.90	245.66
Interest income on deposits	(67.27)	(75.52)	(154.22)
Loss / (Gain) on sale/disposal of Property, Plant & Equipment	(0.83)	0.29	(46.09)
Provision for credit Impaired	5.60	2.00	8.82
Amortization of deferred revenue	-	(0.06)	(0.06)
Amortization of prepaid rent	7.57	8.34	14.32
Interest income on other financial assets	(8.11)	(7.85)	(14.09)
Operating profit before working capital changes	1,112.04	1,022.71	2,072.35
Movement in working capital:			
Adjustments for (increase)/ decrease in assets:			
Trade receivables	(809.12)	(687.85)	(1,060.34)
Inventories	(10.72)	51.20	63.31
Other non current financial assets	(50.36)	(87.42)	24.57
Other current financial assets	55.83	58.21	(132.99)
Other non current assets	(47.31)	(87.25)	(14.87)
Other current assets	(28.13)	(37.72)	(25.72)
Adjustments for increase/ (decrease) in liabilities:			
Other non current financial liabilities	(0.07)	-	0.07
Other current financial liabilities	47.22	0.15	(18.22)
Other non current liabilities	0.07	0.07	-
Other current liabilities	1.77	(58.69)	(43.66)
Trade payables	288.11	93.04	201.37
Provisions	13.12	11.35	24.85
Cash generated from operations	572.45	277.82	1,090.72
Income tax paid (Net of refunds)	(81.37)	(74.91)	(196.92)
Net cash flows generated from operating activities (A)	491.08	202.91	893.80
B. Cash flow from Investing activities			
Purchase of property, plant and equipment and other intangible assets	(1,029.66)	(546.43)	(1,256.97)
Proceed from sale of property, plant and equipment	21.20	0.39	149.13
Proceeds from liquidation of bank deposits [net of investments]	(81.62)	(112.94)	254.45
Loan received back/(granted) to subsidiaries [net of repayments by subsidiaries]	21.09	(11.82)	(32.74)
Investment in equity instruments of subsidiaries	-	(0.10)	(0.10)
Investment in equity instruments of associate	-	-	(312.50)
Interest received	52.01	112.01	180.46
Net cash flow used in investing activities (B)	(1,016.98)	(558.89)	(1,018.27)
C. Cash flow from Financing activities			
Proceeds from exercise of ESOP	37.55	-	-
Proceeds from Short Term borrowings [net of repayment]	335.21	649.98	458.17
Proceeds from/(Repayment of) Long Term borrowings [Net]	394.13	(27.50)	130.04
Payment of Lease Liabilities	(50.21)	(82.72)	(157.78)
Payment of dividend to equity shareholders	(7.20)	(5.27)	(80.72)
Interest paid	(120.05)	(95.30)	(210.66)
Net cash flow generated from financing activities (C)	589.43	439.19	139.05
Net increase in cash and cash equivalents (A+B+C)	63.53	83.21	14.58
Cash and cash equivalents at the beginning of the period/year	33.16	18.58	18.58
Cash and cash equivalents at the end of the period/year	96.69	101.79	33.16
Cash and cash equivalents comprise:			
Balances with banks			
On current accounts	90.84	86.90	22.82
Cash on hand	5.85	14.89	10.34
Total cash and cash equivalents at end of the period/year	96.69	101.79	33.16



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 07, 2025

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 November 07, 2025.
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. Pursuant to search and seizure proceedings initiated under the provisions of section 132(1) and section 133A of the Income Tax Act, 1961 ("the search operations"), the Company had received assessment order dated March 31, 2024 for Assessment Year ("AY") for AY 22-23, and Orders for AY 23-24, AY 21-22, AY 20-21 and AY 17-18 were received during the last week of March 31, 2025 under the Income Tax Act, 1961 ("the Orders").

In the aforesaid Orders, the Income Tax authorities have made additions on account of undisclosed income and disallowance of certain deductions claimed by the Company against the income tax returns filed for the relevant AY. Consequentially, it has resulted in a demand order of Rs.513.86 million. Subsequently, the Company has filed an appeal against the aforesaid assessment Orders with the Joint Commissioner (Appeals)/Commissioner of Income-Tax (Appeals). The Company has paid amount under protest of INR. 39.27 million against the Order of AY 22-23 and while making an appeal application against the Orders for the remaining AY's has requested to the Assistant Commissioner of Income Tax to adjust the tax refunds for AY 2024-25 to the extent of Rs.63.50 million against the amounts to be paid under protest. These appeal applications have been acknowledged by the Commissioner of Income-Tax (Appeals).

The Company has provided the requisite disclosure to the stock exchange with respect to the search operations and receipt of the Orders in accordance with Regulation 30 of the SEBI (LODR) Regulations, 2015 (as amended).

The management of the Company, based on available information and underlying evidence and opinion obtained from its tax consultants and experts, is of view that the aforesaid demand orders are not tenable and will not have any material impact on the Company's financial position as of September 30, 2025, and on its performance for the quarter and half year ended on that date.
5. Previous quarter/period figures have been regrouped/rearranged wherever considered necessary.

Place: Pune
Date: November 07, 2025



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 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'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net profit after tax and total comprehensive income of its associate for the quarter ended September 30, 2025 and the year to-date results for the period from April 01, 2025 to September 30, 2025 ('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 (LUDHIANA) PRIVATE LIMITED	Wholly Owned Subsidiary



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5	KDPL DIAGNOSTICS (JALANDHAR) PRIVATE LIMITED	Wholly Owned Subsidiary
6	KDPL DIAGNOSTICS (PATIALA) PRIVATE LIMITED	Wholly Owned Subsidiary
7	KDPL DIAGNOSTICS (SAS NAGAR) PRIVATE LIMITED	Wholly Owned Subsidiary
8	KRSNAA RETAIL PRIVATE LIMITED	Wholly Owned Subsidiary
9	APULKI HEALTHCARE PRIVATE LIMITED	Associate
10	APULKI HEALTHCARE (KDMC) PRIVATE LIMITED	Associate

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 7 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 draw attention to Note No. 4 of the consolidated unaudited financial results in respect of certain additions made by the Income Tax Authorities, on account of undisclosed income and disallowance of certain deductions claimed by the Holding Company, consequent to an assessment order passed and a demand raised on the Holding Company for the assessment year ("AY") 2017-18, and AY 2020-21 to AY 2023-24 in relation to search assessment proceedings conducted under section 132(1) and section 133A of the Income Tax Act, 1961. The Holding Company had filed an appeal with the Joint Commissioner (Appeals) or Commissioner of Income Tax (Appeals) against the said Orders and has paid tax under protest amounting to Rs. 102.77 million.

Further as explained in the note, the management of the Holding Company believes that the on-going assessment proceedings and the appeal filed by the Holding Company, the impact on the previous period financial statements and current period consolidated unaudited financial results ended September 30, 2025, including income tax, interest and other charges if any, will not have material impact.

Our conclusion is not modified in respect of above matter.

7. We did not review the interim financial information of one (1) subsidiary included in the Statement, whose interim financial information reflects total assets of Rs. 127.75 million as at September 30, 2025 and total revenues of INR 162.16 million and INR 290.04 million, total net loss after tax of INR 9.15 million and INR 11.53 million and total comprehensive loss of INR 9.15 million and INR 11.47 million for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025 respectively, and cash inflows (net) of INR 4.62 million, for the period from April 01, 2025 to September 30, 2025 as considered in the Statement. The Statement also includes the Group's share of net profit after tax of INR 0.10 million and INR 0.18 million and total comprehensive income of INR 0.10 million and INR 0.18 million for the quarter ended September 30, 2025 and for the period from April 01, 2025 to September 30, 2025 respectively, as considered in the Statement, in respect of two (2) associate, whose interim financial information has not been reviewed by us. These interim financial information have been reviewed by other auditors 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 subsidiary and associate, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

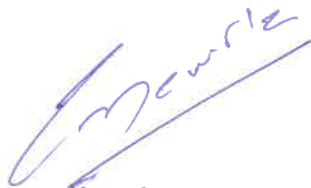


MSKA & Associates

Chartered Accountants

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 auditors.

For M S K A & Associates
Chartered Accountants
ICAI Firm Registration No.105047W



Yogesh Yewale

Partner

Membership No.: 158877

UDIN: 25158811BMOURN3218



Place: Pune

Date: November 07, 2025

Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2025

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2025	June 30, 2025	September 30, 2024	September 30, 2025	September 30, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	2,059.91	1,929.78	1,863.40	3,989.69	3,565.72	7,171.60
	Other income	41.73	39.50	45.94	81.23	119.10	255.35
	Total Income	2,101.64	1,969.28	1,909.34	4,070.92	3,684.82	7,426.95
2	Expenses						
	Cost of material consumed	481.46	474.26	449.13	955.72	878.14	1,692.61
	Employee benefits expense	354.01	355.63	350.55	709.64	681.33	1,367.78
	Finance costs	81.92	63.00	63.89	144.92	117.05	246.51
	Depreciation and amortization expense	235.87	216.32	222.01	452.19	436.67	883.24
	Fees to hospitals and others	169.98	153.65	173.57	323.63	296.97	606.76
	Other expenses	462.90	432.28	396.15	895.18	788.60	1,603.18
	Total Expenses	1,786.14	1,695.14	1,655.30	3,481.28	3,198.76	6,400.08
3	Profit before share of profit in associate and tax (1) - (2)	315.50	274.14	254.04	589.64	486.06	1,026.87
4	Share of profit/(loss) in associate	0.10	0.08	-	0.18	-	-
5	Profit before tax (3) + (4)	315.60	274.22	254.04	589.82	486.06	1,026.87
6	Tax expenses						
	Income Tax charge	65.65	58.31	50.85	123.96	91.31	217.65
	Income Tax charge relating to earlier year	-	-	-	-	-	0.50
	Deferred tax charge	10.50	10.71	7.23	21.21	19.58	32.64
	Total tax expenses	76.15	69.02	58.08	145.17	110.89	250.79
7	Profit for the period/year (5) - (6)	239.45	205.20	195.96	444.65	375.17	776.08
8	Other comprehensive income						
	<i>Items that will not be reclassified subsequently to profit and loss</i>						
	Re-measurement gains / (losses) on defined benefit plans	1.26	1.88	(0.67)	3.14	(1.39)	6.31
	Income tax effect	(0.26)	(0.47)	0.17	(0.73)	0.35	(1.40)
	Total other comprehensive income/(loss) for the period/year	1.00	1.41	(0.50)	2.41	(1.04)	4.91
9	Total comprehensive income for the period/year(7) + (8)	240.45	206.61	195.46	447.06	374.13	780.99
	Profit for the period/year						
	Attributable to:						
	Equity Holders of the Holding Company	239.45	205.20	195.96	444.65	375.17	776.08
	Non Controlling Interests	-	-	-	-	-	-
		239.45	205.20	195.96	444.65	375.17	776.08
	Total other comprehensive income /(loss) for the period/year attributable to:						
	Equity Holders of the Holding Company	1.00	1.41	(0.50)	2.41	(1.04)	4.91
	Non Controlling Interests	-	-	-	-	-	-
		1.00	1.41	(0.50)	2.41	(1.04)	4.91
	Total comprehensive income for the period /year attributable to:						
	Equity Holders of the Holding Company	240.45	206.61	195.46	447.06	374.13	780.99
	Non Controlling Interests	-	-	-	-	-	-
		240.45	206.61	195.46	447.06	374.13	780.99
10	Paid-up equity share capital (Face Value of Rs. 5/- each)	162.19	162.19	161.45	162.19	161.45	161.45
	Other equity						8,666.25
	Earnings per equity share (Not annualised for period):						
	Basic (Rs.)	7.38	6.35	6.07	13.73	11.62	24.04
	Diluted (Rs.)	7.25	6.25	5.92	13.50	11.38	23.56



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Statement of Unaudited Consolidated Assets & Liabilities as at September 30, 2025

(INR Million)

Particulars	As at September 30, 2025 (Unaudited)	As at March 31, 2025 (Audited)
I. ASSETS		
Non-current assets		
Property, plant and equipment	6,800.17	6,674.34
Capital work-in-progress	302.05	29.63
Intangible assets	26.65	29.49
Financial assets		
a. Investments	315.61	315.42
b. Other financial assets	719.94	1,182.77
Deferred tax asset [Net]	34.58	33.33
Other non-current assets	1,101.39	406.25
Total non-current assets	9,300.39	8,671.23
Current assets		
Inventories	314.89	294.76
Financial assets		
a. Trade receivables	3,582.79	2,777.45
b. Cash and cash equivalents	105.60	38.46
c. Bank balances other than cash and cash equivalent	1,193.65	645.90
d. Other financial assets	297.82	282.89
Other current assets	271.77	105.26
Total current assets	5,766.52	4,144.72
Total Assets	15,066.91	12,815.95
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	162.19	161.45
Other equity	9,067.36	8,666.25
Total equity	9,229.55	8,827.70
Liabilities		
Non-current liabilities		
Financial liabilities		
a. Borrowings	538.00	185.04
b. Lease Liabilities	350.96	286.52
c. Other financial liabilities	583.43	208.29
Provisions	35.53	28.61
Deferred Tax Liabilities [Net]	254.81	225.91
Total non-current liabilities	1,762.73	934.37
Current liabilities		
Financial liabilities		
a. Borrowings	1,846.76	1,470.38
b. Lease Liabilities	121.68	93.33
c. Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	16.74	9.78
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	1,379.72	961.49
d. Other financial liabilities	505.76	371.14
Other current liabilities	59.83	54.17
Provisions	63.72	55.77
Current tax liabilities [Net]	80.42	37.82
Total current liabilities	4,074.63	3,053.88
Total Liabilities	5,837.36	3,988.25
Total Equity and Liabilities	15,066.91	12,815.95



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 07, 2025

Statement of Unaudited Consolidated Cashflows for the half year ended September 30, 2025

(INR Million)

Particulars	Half Year Ended		Year Ended
	September 30, 2025	September 30, 2024	March 31, 2025
	Unaudited	Unaudited	Audited
A. Cash flow from operating activities			
Profit before Tax	589.82	486.06	1,026.87
Adjustments for:			
Depreciation and amortization expenses	452.19	436.67	883.24
Share in profit of associate	(0.18)	-	-
Share Based Payment Expense	11.94	21.69	40.41
Finance cost	144.92	117.05	246.51
Interest income on deposits	(67.27)	(75.52)	(152.87)
Loss / (Gain) on sale/disposal of Property, Plant & Equipment	(0.83)	0.29	(46.09)
Provision for credit Impaired	5.60	2.00	8.82
Amortization of deferred revenue	-	(0.06)	(0.06)
Amortization of prepaid rent	7.59	8.33	14.32
Interest income on other financial assets	(8.11)	(7.85)	(14.09)
Operating profit before working capital changes	1,135.67	988.66	2,007.06
Movement in working capital:			
Adjustments for (increase)/ decrease in assets:			
Trade receivables	(807.91)	(674.02)	(1,023.35)
Inventories	(20.12)	51.20	63.31
Other non current financial assets	(50.37)	(87.37)	24.16
Other current financial assets	55.86	58.16	(133.22)
Other non current assets	(47.34)	(87.44)	(0.62)
Other current assets	(29.48)	(38.74)	(40.34)
Adjustments for increase/ (decrease) in liabilities:			
Other non current financial liabilities	(0.07)	-	0.07
Other current financial liabilities	55.84	15.40	(10.87)
Other non current liabilities	0.07	0.07	-
Other current liabilities	2.42	(56.53)	(37.78)
Trade payables	288.16	90.07	193.57
Provisions	18.01	13.77	30.67
Cash generated from operations	600.74	273.23	1,072.66
Income tax paid (Net of refunds)	(82.00)	(76.17)	(199.39)
Net cash flows generated from operating activities (A)	518.74	197.06	873.27
B. Cash flow from Investing activities			
Purchase of property, plant and equipment and other intangible assets	(1,035.71)	(546.43)	(1,266.27)
Proceed from sale of property, plant and equipment	21.20	0.39	149.14
Proceeds from liquidation of bank deposits [net of investments]	(81.98)	(113.03)	254.44
Investment in equity instruments of Associate	(0.03)	-	(312.50)
Interest received	52.01	112.01	179.10
Net cash flow used in investing activities (B)	(1,044.51)	(547.06)	(996.09)
C. Cash flow from Financing activities			
Proceeds from exercise of ESOP	37.55	-	-
Proceeds from Short Term borrowings [net of repayment]	335.21	649.98	458.17
Proceeds from/(Repayment of) Long Term borrowings [Net]	394.13	(27.50)	130.04
Payment of Lease Liabilities	(45.50)	(82.72)	(159.12)
Payment of dividend to equity shareholders	(7.20)	(5.27)	(80.72)
Interest paid	(121.28)	(95.45)	(210.84)
Net cash flow generated from financing activities (C)	592.91	439.04	137.53
Net increase in cash and cash equivalents (A+B+C)	67.14	89.04	14.71
Cash and cash equivalents at the beginning of the period/year	38.46	23.75	23.75
Cash and cash equivalents at the end of the period/year	105.60	112.79	38.46
Cash and cash equivalents comprise:			
Balances with banks			
On current accounts	92.92	95.51	24.70
Cash on hand	12.68	17.28	13.76
Total cash and cash equivalents at end of the period/year	105.60	112.79	38.46



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 07, 2025

Notes to Unaudited Consolidated Financial Results:

1. These audited consolidated financial results ('consolidated financial results') of Krsnaa Diagnostics Limited ('the Holding Company') have been reviewed by the Audit Committee and approved by the Board of Directors on November 07, 2025.

2. The above consolidated financial results 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 Company as one operating segment. Hence, no separate segment information has been furnished herewith.

4. Pursuant to search and seizure proceedings initiated under the provisions of section 132(1) and section 133A of the Income Tax Act, 1961 ("the search operations"), the Holding Company had received assessment order dated March 31, 2024 for Assessment Year ("AY") for AY 22-23, and Orders for AY 23-24, AY 21-22, AY 20-21 and AY 17-18 were received during the last week of March 31, 2025 under the Income Tax Act, 1961 ("the Orders").

In the aforesaid Orders, the Income Tax authorities have made additions on account of undisclosed income and disallowance of certain deductions claimed by the Holding Company against the income tax returns filed for the relevant AY. Consequentially, it has resulted in a demand order of Rs.513.86 million. Subsequently, the Holding Company has filed an appeal against the aforesaid assessment Orders with the Joint Commissioner (Appeals)/Commissioner of Income-Tax (Appeals). The Holding Company has paid amount under protest of INR. 39.27 million against the Order of AY 22-23 and while making an appeal application against the Orders for the remaining AY's has requested to the Assistant Commissioner of Income Tax to adjust the tax refunds for AY 2024-25 to the extent of Rs.63.50 million against the amounts to be paid under protest. These appeal applications have been acknowledged by the Commissioner of Income-Tax (Appeals).

The Holding Company has provided the requisite disclosure to the stock exchange with respect to the search operations and receipt of the Orders in accordance with Regulation 30 of the SEBI (LODR) Regulations, 2015 (as amended).

The management of the Holding Company, based on available information and underlying evidence and opinion obtained from its tax consultants and experts, it of view that the aforesaid demand orders are not tenable and will not have any material impact on the Group's financial position as of September 30, 2025, and on its performance for the quarter and half year ended on that date.

5. Previous quarter/period figures have been regrouped/ rearranged wherever considered necessary.

Place: Pune
Date: November 07, 2025



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737