

Date: 04th August, 2022

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

Scrip ID: KRSNAA Scrip Code: 543328 The National Stock Exchange of India Ltd. Exchange Plaza, 3rd Floor, Plot No. C/1, 'G' Block, Bandra Kurla Complex, Bandra (E), Mumbai 400 051

Symbol: KRSNAA Series: EQ

Dear Sir/Madam,

Subject: Outcome of Board Meeting

This is to inform you that the Board of Directors of the Company at its meeting held today, which commenced at 03:00 p.m. and concluded at 05:00 p.m., inter-alia, unanimously approved/consented/ took on record the following:

1. Financial Results:

• Un-audited (Standalone and Consolidated) Financial Results of the Company for the quarter ended on 30th June, 2022 along with Limited Review report thereon.

2. Annual General Meeting:

- 12th Annual General Meeting of the Company to be held on Tuesday, 27th September, 2022 at 11:00 A.M. (IST) through Video Conferencing / Other Audio Visual means (VC /OAVM), in compliance with applicable circular(s)/notifications 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 Notice convening the said AGM.
- Pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and all other applicable, rules, regulations and provisions, please note that the Company has fixed the record date as detailed below:

| Scrip Code | Type of | Record Date | Purpose | |
|-------------|----------|--------------------------|-----------------------------------------------------------|--|
| | Security | | | |
| NSE: KRSNAA | EQUITY | Friday, 16 th | Payment of final dividend of INR 2.50 (50%) per | |
| BSE: 543328 | | September, | equity share of face value INR 5.00 each, for | |
| | | 2022 | the financial year ended on 31 st March, 2022, | |
| | | | subject to approval by the members at the 12th | |
| | | | AGM. | |

Krsnaa Diagnostics Ltd. (Formerly known as Krsnaa Diagnostics Pvt. Ltd.) S.No. 243/A, Hissa No. 6, CTS No. 4519, 4519/1, Near Chinchwad Station, Chinchwad, Taluka - Haveli, Pune, MH - 411019 (India) 020 29780210 / 11 / 12 | info@krsnadiagnostics.com CIN : L74900PN2010PLC138068



(0s)



The dividend, once approved by the Members will be paid, subject to TDS, within 30 days from the date of declaration, to those members whose name(s) appear in Company's Register of Members and/or Register of Beneficial Owners maintained by depositories as on the aforesaid record date.

It is requested to take this intimation on your records.

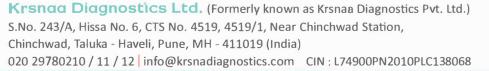
*

Thanking you, Yours sincerely,

For Krsnaa Diagnostics Limited

Diagnos (Snaa PUNE

Nikhil Deshpande Company Secretary



Floor 6, Building No. 1 Cerebrum IT Park, Kalyani Nagar Pune 411014, INDIA Tel: +91 20 6763 3400

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

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 June 30, 2022 ('the Statement'), being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations'). Attention is drawn to the fact that the figures for the corresponding quarter ended June 30, 2021, as reported in the Statement has been approved by the Holding Company's Board of Directors but have not been subjected to review.
- 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. Our responsibility is to express a conclusion on the Statement based on our review.
- 3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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



| 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 |

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

- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.
- 6. The Statement include the interim financial information of 7 subsidiaries, which have not been reviewed by their auditors, whose interim financial information reflect total revenue of Rs. 47.41 million, total net loss after tax of Rs. 25.86 million and total comprehensive loss of Rs. 25.93 million for the quarter ended June 30, 2022, as considered in the Statement. According to the information and explanations given to us by the Management, these interim financial information are not material to the Group.

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

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



Nitin Manohar Jumani Partner Membership No.: 111700 UDIN: 22111700AOGBXE4623

Place: Pune Date: August 04, 2022



Krsnaa Diagnostics Limited

(Formerly known as Krsnaa Diagnostics Private Limited)

CIN:L74900PN2010PLC138068

Place: Pune Date: 04.08.2022

Statement of consolidated Financial Results for the quarter ended June 30, 2022

| | | Quarter ended | | | cept earnings per shar Year ended | |
|-----|---------------------------------------------------------------------------|---------------|-------------------|-----------------------------------------------|--------------------------------------|--|
| | | June 30, 2022 | March 31, 2022 | June 30, 2021 | March 31, 2022 | |
| No. | Particulars | (Un-audited) | (Audited) | (Un-audited, Un- reviewed Refer Note 3) | (Audited) | |
| | Income | 1 120 50 | 1 002 47 | | | |
| | Revenue from operations | 1,128.59 | 1,082.47 | 1,324.72 | 4,554 | |
| _ | Other income | 46.40 | 41.04 1,123.51 | 32.38 | 149 | |
| - | Total Income | 1,174.99 | | 1,357.10 | 4,703 | |
| 2 | Expenses | | | | | |
| | Cost of material consumed | 119.67 | 127.03 | 222.59 | 603 | |
| | Employee benefits expense | 161.03 | 152.62 | 124.09 | 543 | |
| | Finance costs | 13.86 | 17.96 | 61.21 | 184 | |
| | Depreciation and amortization expense | 123.62 | 104.45 | 99.76 | 41 | |
| | Fees to hospitals and others | 274.90 | 248.30 | 283.11 | 1,07 | |
| | Other expenses | 295.13 | 274.26 | 279.87 | 1,00 | |
| | Total Expenses | 988.21 | 924.62 | 1,070.63 | 3,83 | |
| 3 | | 196.79 | 198.89 | 296.47 | | |
| 5 | Profit before tax (1) - (2) | 186.78 | 198.89 | 286.47 | 86 | |
| 4 | Tax expenses | 1 | | | | |
| ļ | Income Tax charge | 48.15 | 51.88 | 49.84 | 17 | |
| | Deferred tax charge/(credit) | (3.52) | (32.35) | 20.68 | | |
| | Total tax expenses | 44.63 | 19.53 | 70.52 | 18 | |
| 5 | - P. S. A | 142.15 | 179.36 | 215.95 | 68 | |
| c | Profit for the period/year (3) - (4) | 172.15 | | | | |
| 6 | Other comprehensive income | | | | | |
| | Items that will not be reclassified subsequently to profit and loss | | | | | |
| | Re-measurement gains / (losses) on defined benefit plans | 1.08 | 4.61 | (0.10) | | |
| | Income tax effect | (0.27) | (1.16) | 0.02 | (: | |
| | Total other comprehensive income/(loss) for the period/year | 0.81 | 3.45 | (0.08) | | |
| 7 | Total comprehensive income for the period/year, net of tax (5+6) | 142.96 | 182.81 | 215.87 | 68 | |
| - | Total comprehensive income for the period year, her or tax to tay | | | | | |
| | Profit for the period/year | | | | | |
| | Attributable to: | | | / · · · · · · · | | |
| | Equity Holders of the Holding Company | 142.15 | 179.36 | 215.95 | 68 | |
| | Non Controlling Interests | 142.45 | 2 | | | |
| | | 142.15 | 179.36 | 215.95 | 6 | |
| | Total other comprehensive income/(loss) for the period/year | | | | | |
| | Attributable to: | 0.91 | 2.45 | (0.08) | | |
| | Equity Holders of the Holding Company Non Controlling Interests | 0.81 | 3.45 | (0.08) | | |
| _ | | 0.81 | 3.45 | (0.08) | | |
| | | 1 | | 1 | | |
| | Total comprehensive income for the period/year | | 1 | 1 | | |
| | Attributable to: | 142.05 | 102.01 | 215.07 | | |
| | Equity Holders of the Holding Company | 142.96 | | | 6 | |
| | Non Controlling Interests | 142.96 | 182.81 | 215.87 | 6 | |
| _ | 1 | | | | | |
| 8 | Paid-up equity share capital (Face Value of Rs. 5/- each) Other equity | 156.99 | 156.99 | 64.95 | 1 6,6 | |
| | Earnings per share - (Not annualised for quarters) | - II | 1 1 | 1 | | |
| | Basic (Rs.) | 4.53 | 5.40 | 16.62 | 1 | |
| | | | 5.40 | | 4 | |

(Sn

PUNE

×

Braterore (Pallavi Bhatevara

Managing Director DIN: 03600332

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 August 04, 2022.

2. The above Statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) 2015, as amended.

3. The Holding Company has completed Initial Public Offer (IPO) of 1,27,31,605 Equity Shares of the face value of Rs. 5/- each at an issue price of Rs. 954/- per Equity Share to non employee category shareholders and Rs. 861/- per Equity Share to employee category shareholders, comprising offer for sale of 85,25,520 equity shares by selling shareholders and fresh issue of 42,06,085 equity shares. The Equity Shares of the Holding Company were listed on August 16, 2021 on BSE Limited and National Stock Exchange of India Limited. The total offer expenses have been proportionately allocated between the selling shareholders and the Company as per respective offer size.

The Group was not mandatorily required to prepare and publish quarterly results up to the period ended June 30, 2021. Accordingly, the figures for the corresponding quarter ended June 30, 2021 have been approved by the Holding Company's board of director but were not subject to limited review or audit by the statutory auditors of the holding company.

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. 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.

5. 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.-

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



Place: Pune Date: 04.08.2022 For and on behalf of Board of Directors Krsnaa Diagnostics Limited

aterare

Pallavi Bhatevara Managing Director DIN: 03600332

Floor 6, Building No. 1 Cerebrum IT Park, Kalyani Nagar Pune 411014, INDIA Tel: +91 20 6763 3400

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

The Board of Directors 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 June 30, 2022 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulation'). Attention is drawn to the fact that the figures for the corresponding quarter ended June 30, 2021, as reported in the Statement has been approved by the Company's Board of Directors, but have not been subjected to review.
- 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 Ind AS 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. 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 misstatements. 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

4. Based on our review conducted as 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 Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Nitin Manohar Jumani Partner Membership No.:111700 UDIN: 22111700AOGBJE9527

Place: Pune Date: August 04, 2022



| - | Diagnostics Limited | | | | |
|---------|---------------------------------------------------------------------------|---------------|----------------|-----------------------------------------------|-----------------------|
| | rly known as Krsnaa Diagnostics Private Limited) 1900PN2010PLC138068 | | | | |
| N:L/+. | 300PN2010PLC138068 | | | | |
| tatem | ent of Standalone Financial Results for the quarter ended June 30, 2022 | | | | |
| | | | | (INR Million, exc | ept earnings per shar |
| | | | Quarter ended | | Year ended |
| | | June 30, 2022 | March 31, 2022 | June 30, 2021 | March 31, 2022 |
| Sr. No. | Particulars | (Un-audited) | (Audited) | (Un-audited, Un- reviewed Refer Note 3) | (Audited) |
| | Income | | | | |
| | Revenue from operations | 1,117.70 | 1,078.44 | 1,324.72 | 4,548 |
| | Other income | 46.48 | 41.21 | 32.38 | 149 |
| | Total Income | 1,164.18 | 1,119.65 | 1,357.10 | 4,698 |
| 2 | Expenses | | | | |
| | Cost of material consumed | 119.67 | 127.03 | 222.59 | 603 |
| | Employee benefits expense | 144.05 | 142.67 | 124.09 | 53 |
| | Finance costs | 13.82 | 18.31 | 61.10 | 18 |
| | Depreciation and amortization expense | 123.62 | 104.45 | 99.76 | 41 |
| | Fees to hospitals and others | 271.01 | 248.29 | 283.11 | 1,07 |
| | Other expenses | 270.70 | 258.31 | 279.87 | 98 |
| | Total Expenses | 942.87 | 899.06 | 1,070.52 | 3,80 |
| 3 | Profit before tax (1) - (2) | 221.31 | 220.59 | 286.58 | |
| 4 | Tax expenses | + + | | | |
| | Income Tax charge | 48.15 | 51.87 | 49.84 | 17 |
| | Deferred tax charge/(credit) | 5.16 | (24.59) | 20.68 | |
| | Total tax expenses | 53.31 | 27.28 | 70.52 | 1: |
| 5 | Profit for the period/year (3) - (4) | 168.00 | 193.31 | 216.06 | 7 |
| 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 | 4.98 | (0.10) | |
| | Income tax effect | (0.30) | (1.25) | 0.02 | (|
| | Total other comprehensive income/(loss) for the period/year | 0.87 | 3.73 | (0.08) | |
| 7 | Total comprehensive income for the period/year, net of tax (5+6) | 168.87 | 197.04 | 215.98 | 7 |
| | Paid-up equity share capital (Face Value of Rs. 5/- each) Other equity | 156.99 | 156.99 | 64.95 | 1 6,7 |
| 1 | Earnings per share - (Not annualised for quarters) | | | | |
| | Basic (Rs.) | 5.35 | 5.85 | 16.63 | |



For and on behalf of Board of Directors Krsnaa Diagnostics Limited

Pallavi Bhatevara Managing Director DIN: 03600332

Place: Pune Date: 04.08.2022

.

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 August 04, 2022.

2. The above Statement has been prepared in accordance with the Indian Accounting Standards notified under Section 133 of the Companies Act 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) 2015, as amended.

3. The Company has completed Initial Public Offer (IPO) of 1,27,31,605 Equity Shares of the face value of Rs. 5/- each at an issue price of Rs. 954/- per Equity Share to non employee category shareholders, comprising offer for sale of 85,25,520 equity shares by selling shareholders and fresh issue of 42,06,085 equity shares. The Equity Shares of the Company were listed on August 16, 2021 on BSE Limited and National Stock Exchange of India Limited. The total offer expenses have been proportionately allocated between the selling shareholders and the Company as per respective offer size.

The Company was not mandatorily required to prepare and publish quarterly results up to the period ended June 30, 2021. Accordingly, the figures for the corresponding quarter ended June 30, 2021 have been approved by the Company's board of director but were not subject to limited review or audit by the statutory auditors of the company.

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. 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.

5. 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.

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

Place: Pune Date: 04.08.2022



For and on behalf of Board of Directors Krsnaa Diagnostics Limited

Pallavi Bhatevara Managing Director DIN: 03600332