Date: November 02, 2026
Ref. No.: KDL/SE/062/2026-27

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

Subject: Outcome of Board Meeting held on November 02, 2026.

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 02, 2026, 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, 2026.

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, 2026.

The Board Meeting commenced at 13:30 Hrs. (IST) and concluded at 14:45 Hrs. (IST)

Thanking you,
Yours sincerely,

For **Krsnaa Diagnostics Limited**

Sujoy Sudipta Bose
Digitally signed by Sujoy Sudipta Bose
Date: 2026.11.02 15:03:53 +05'30'

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

Independent Auditor's Review Report on
Unaudited Consolidated Financial Results of Krsnaa Diagnostics Limited for Quarter and Half Year ended September 30, 2026
(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

Review Report
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 "The Holding Company") and its Subsidiaries (the Holding Company and its Subsidiaries together referred to as "the Group") and its share of the net profit/ loss after tax and total comprehensive income/loss of its associate for the quarter and half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.



5th Floor, Wing A, Gopal House, S.No. 127/1B/1, Plot A1, Kothrud, Pune – 411 038, India
+91 20 67295100, 25433104 kpca@kirtanepandit.com www.kirtanepandit.com

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 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 Master Circulars 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. The Statement includes the results of the following entities:

Sr. No.	Name of Entity	Relationship
1	Krsnaa Diagnostics Limited	Holding
2	KDPL Diagnostics (Amritsar) Private Limited	Subsidiary
3	KDPL Diagnostics (Bathinda) Private Limited	Subsidiary
4	KDPL Diagnostics (Jalandhar) Private Limited	Subsidiary
5	KDPL Diagnostics (Ludhiana) Private Limited	Subsidiary
6	KDPL Diagnostics (Patiala) Private Limited	Subsidiary
7	KDPL Diagnostics (SAS Nagar) Private Limited	Subsidiary
8	Krsnaa Diagnostics (Mohali) Private Limited	Subsidiary
9	Krsnaa Retail Private Limited	Subsidiary
10	Apulki Healthcare (KDMC) Private Limited	Step down Associate



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the Management certified results 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 the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to Note No. 04 of the consolidated unaudited financial results regarding the 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 notice issued on the Holding Company for the assessment year ('AY") 2017-18 to AY 2023-24 under search assessment proceedings conducted under section 132(1) and section 133A of the Income Tax Act, 1961.

   The Holding Company is in process of filing appeals with the Income Tax Appellate Tribunal (ITAT) against the said Orders and has deposited tax under protest amounting to Rs. 102.77 million.

   Further as explained in the note, the management believes that considering the on-going assessment proceedings and the appeals filed by the Holding Company, the impact, if any including income tax, interest and other charges, on the previous period financial statements and the current year consolidated unaudited financial results for the quarter and half year ended September 30, 2026, is not expected to be material.

   Our Conclusion is not modified in respect of this matter.

7. We did not review the interim financial information of eight subsidiaries included in the Statement, whose interim financial information reflects total assets of Rs. 351.31 million as at September 30, 2026 and total revenues of INR 473.47 million and INR 885.15 million, total net loss after tax of INR 7.63 million and INR 0.07 million and total comprehensive income of INR (6.60) million and INR 1.10 million for the quarter ended September 30, 2026 and for half year ended September 30,

KIRTANE & PANDIT LLP ★ FRN 105215W/W100057 ★ Chartered Accountants

2026 respectively, and cash inflows (net) of INR 51.88 million, for the half year ended September 30, 2026, as considered in the Statement. The Statement also includes the Group's share of net profit after tax of INR 0.04 million and INR 0.09 million and total comprehensive income of INR 0.04 million and INR 0.09 million for the quarter ended September 30, 2026 and half year ended September 30, 2026 respectively, as considered in the Statement, in respect of one 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.

Our conclusion on the Statement is not modified in respect of this matter.

8. We have not audited or reviewed the comparative financial information appearing in the statement for the corresponding quarter and six months ended 30th September 2025, Financial Statements for the year ended 31st March 2026 and for the quarter ended 30th June 2026. The comparative financial information appearing in the statement of the corresponding quarter and six months ended 30th September 2025, Financial Statements for the year ended 31st March 2026 and quarter ended 30th June 2026 are reviewed/audited by the previous auditor whose reports dated 7th November 2025, 25th May 2026 and 13th August 2026 respectively, expressed an unmodified opinion/review conclusion on those standalone financial statements/ results.

   Our Conclusion is not modified in respect of this matter.

For
Kirtane & Pandit LLP
Chartered Accountants
Firm Registration No.105215W/W100057



Parag Pansare
Partner
Membership No: 117309
Date: November 02, 2026
UDIN: 26117309LSMOCR6299
Pune

Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Statement of Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2026

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026	June 30, 2026	September 30, 2025	September 30, 2026	September 30, 2025	March 31, 2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Income**						
	Revenue from operations	2,709.69	2,355.32	2,059.91	5,065.01	3,989.69	7,727.74
	Other income	61.55	72.40	41.73	133.95	81.23	433.90
	Total Income	**2,771.24**	**2,427.72**	**2,101.64**	**5,198.96**	**4,070.92**	**8,161.64**
2	**Expenses**						
	Cost of material consumed	558.05	501.86	481.46	1,059.91	955.72	1,790.45
	Employee benefits expense	370.39	360.59	354.01	730.98	709.64	1,404.83
	Finance costs	154.52	148.34	81.92	302.86	144.92	343.64
	Depreciation and amortization expense	290.59	279.55	235.87	570.14	452.19	904.61
	Fees to hospitals and others	507.06	405.85	169.98	912.91	323.63	617.08
	Other expenses	562.99	507.22	462.90	1,070.21	895.18	1,796.67
	Total Expenses	**2,443.60**	**2,203.41**	**1,786.14**	**4,647.01**	**3,481.28**	**6,857.28**
3	**Profit before share of profit in associate and tax (1) - (2)**	**327.64**	**224.31**	**315.50**	**551.95**	**589.64**	**1,304.36**
4	**Share of profit/(loss) in associate**	**0.04**	**0.05**	**0.10**	**0.09**	**0.18**	**(0.69)**
5	**Profit before tax (3) + (4)**	**327.68**	**224.36**	**315.60**	**552.04**	**589.82**	**1,303.67**
6	**Tax expenses**						
	Income Tax charge	60.61	57.84	65.65	118.45	123.96	245.29
	Income Tax charge relating to earlier year	-	-	-	-	-	(1.26)
	Deferred tax charge	21.20	1.01	10.50	22.21	21.21	45.33
	Total tax expenses	**81.81**	**58.85**	**76.15**	**140.66**	**145.17**	**289.36**
7	**Profit for the period/year (5) - (6)**	**245.87**	**165.51**	**239.45**	**411.38**	**444.65**	**1,014.31**
8	**Other comprehensive income**						
	Items that will not be reclassified subsequently to profit and loss						
	Re-measurement gains / (losses) on	(0.06)	1.20	1.26	1.14	3.14	2.96
	Income tax effect	0.01	(0.30)	(0.26)	(0.29)	(0.73)	(0.92)
	Total other comprehensive income/(loss) for the period/year	**(0.05)**	**0.90**	**1.00**	**0.85**	**2.41**	**2.04**
9	**Total comprehensive income for the period/year (7) + (8)**	**245.82**	**166.41**	**240.45**	**412.23**	**447.06**	**1,016.35**
	Profit for the period/year Attributable to:						
	Equity Holders of the Holding Company	245.87	165.51	239.45	411.38	444.65	1,014.31
	Non Controlling Interests	-	-	-	-	-	-
		245.87	**165.51**	**239.45**	**411.38**	**444.65**	**1,014.31**
	Total other comprehensive income /(loss) for the period/year attributable to:						
	Equity Holders of the Holding Company	(0.05)	0.90	1.00	0.85	2.41	2.04
	Non Controlling Interests	-	-	-	-	-	-
		(0.05)	**0.90**	**1.00**	**0.85**	**2.41**	**2.04**
	Total comprehensive income for the period /year attributable to:						
	Equity Holders of the Holding Company	245.82	166.41	240.45	412.23	447.06	1,016.35
	Non Controlling Interests	-	-	-	-	-	-
		245.82	**166.41**	**240.45**	**412.23**	**447.06**	**1,016.35**
10	**Paid-up equity share capital (Face Value of INR 5/- each)**	**162.19**	**162.19**	**162.19**	**162.19**	**162.19**	**162.19**
	Other equity						**9,641.69**
	Earnings per equity share (Not annualised for period):						
	Basic (INR)	7.64	5.10	7.38	12.74	13.73	31.30
	Diluted (INR)	7.54	5.04	7.25	12.57	13.50	30.88

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 02, 2026

Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Statement of Unaudited Consolidated Assets & Liabilities as at September 30, 2026

(INR Million)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I. ASSETS		
Non-current assets		
Property, plant and equipment	8,488.28	6,516.27
Capital work-in-progress	52.02	2,080.72
Other intangible assets	215.09	48.41
Financial assets		
a. Investments	574.28	574.28
b. Loans	-	-
c. Other financial assets	1,157.48	358.74
Deferred tax asset (net)	60.58	50.44
Other non-current assets	2,436.03	1,224.90
Total non-current assets	**12,983.76**	**10,853.76**
Current assets		
Inventories	333.04	266.57
Financial assets		
a. Trade receivables	4,745.56	2,955.06
b. Cash and cash equivalents	774.01	302.22
c. Bank balances other than cash and cash equivalent	1,142.17	3,304.95
d. Other financial assets	223.87	313.20
Other current assets	433.43	241.40
Total current assets	**7,652.08**	**7,383.40**
Total Assets	**20,635.84**	**18,237.16**
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	162.19	162.19
Other equity	9,994.83	9,641.69
Money received against share warrants	229.37	-
Total equity	**10,386.39**	**9,803.88**
Liabilities		
Non-current liabilities		
Financial liabilities		
a. Borrowings	4,027.95	4,371.44
b. Lease liabilities	245.77	311.49
c. Other financial liabilities	789.88	666.10
Provisions	30.39	32.01
Deferred tax liabilities [Net]	333.04	300.23
Total non-current liabilities	**5,427.03**	**5,681.27**
Current liabilities		
Financial liabilities		
a. Borrowings	1,565.46	533.61
b. Lease liabilities	125.14	126.63
c. Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	11.44	8.51
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	2,305.97	623.51
d. Other financial liabilities	506.39	1,251.23
Other current liabilities	64.43	90.96
Provisions	101.41	86.07
Current tax liabilities [Net]	142.18	31.49
Total Current liabilities	**4,822.42**	**2,752.01**
Total Liabilities	**10,249.45**	**8,433.28**
Total Equity and Liabilities	**20,635.84**	**18,237.16**

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 02, 2026

Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Statement of Unaudited Consolidated Cashflows for the half year ended September 30, 2026

(INR Million)

Particulars	Half Year Ended		Year Ended
	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Audited
A. Cash flow from operating activities			
Profit before Tax	552.04	589.82	1,303.67
Adjustments for:			
Depreciation and amortization expenses	570.14	452.19	904.61
Share in (profit)/loss of associate	(0.09)	(0.18)	0.69
Share Based Payment Expense	6.70	11.94	22.47
Finance cost	302.86	144.92	343.64
Interest income on deposits	(113.88)	(67.27)	(152.19)
Fair value gain on financial assets measured at FVTPL	-	-	(258.75)
Loss / (Gain) on sale/disposal of Property, Plant & Equipment	(6.40)	(0.83)	0.72
Provision for credit Impaired	26.70	5.60	10.10
Amortization of deferred revenue	(0.56)	-	-
Amortization of prepaid rent	13.56	7.59	15.75
Interest income on other financial assets	(12.87)	(8.11)	(17.10)
Operating profit before working capital changes	**1,338.20**	**1,135.67**	**2,173.61**
Movement in working capital:			
Adjustments for (increase)/ decrease in assets:			
Trade receivables	(1,815.69)	(807.91)	(183.77)
Inventories	(66.47)	(20.12)	28.19
Other non current financial assets	(0.56)	(50.37)	26.56
Other current financial assets	(19.63)	55.86	80.89
Other non current assets	(17.06)	(47.34)	(39.49)
Other current assets	(1.55)	(29.48)	(37.03)
Adjustments for increase/ (decrease) in liabilities:			
Other non current financial liabilities	-	(0.07)	-
Other current financial liabilities	(28.81)	55.84	27.12
Other non current liabilities	-	0.07	-
Other current liabilities	(27.60)	2.42	32.85
Trade payables	1,494.92	288.16	(438.35)
Provisions	14.29	18.01	36.66
Cash generated from operations	**870.04**	**600.74**	**1,707.24**
Income tax paid (Net of refunds)	(82.08)	(82.00)	(276.26)
Net cash flows generated from operating activities (A)	**787.96**	**518.74**	**1,430.98**
B. Cash flow from investing activities			
Purchase of property, plant and equipment and other intangible assets	(2,502.63)	(1,035.71)	(2,192.59)
Proceed from sale of property, plant and equipment	46.10	21.20	36.91
Proceeds from liquidation of bank deposits [net of investments]	1,391.80	(81.98)	(1,888.98)
Investment in equity instruments of associate	-	(0.03)	-
Interest received	203.04	52.01	84.79
Net cash flow used in investing activities (B)	**(861.69)**	**(1,044.51)**	**(3,959.87)**
C. Cash flow from Financing activities			
Proceeds from exercise of ESOP	-	37.55	37.55
Proceeds from money received against share warrants	229.37	-	-
Proceeds from issue of Debentures [net of issue expenses]	-	-	4,173.59
Proceeds from Short Term borrowings [net of repayment]	713.13	335.21	(1,275.80)
Proceeds from/(Repayment of) Long Term borrowings [Net]	(24.76)	394.13	351.84
Payment of Lease Liabilities	(81.37)	(45.50)	(139.54)
Payment of dividend to equity shareholders	-	(7.20)	(89.21)
Interest paid	(290.85)	(121.28)	(265.78)
Net cash flow generated from financing activities (C)	**545.52**	**592.91**	**2,792.65**
Net increase in cash and cash equivalents (A+B+C)	**471.79**	**67.14**	**263.76**
Cash and cash equivalents at the beginning of the period/year	**302.22**	**38.46**	**38.46**
Cash and cash equivalents at the end of the period/year	**774.01**	**105.60**	**302.22**
Cash and cash equivalents comprise:			
Balances with banks			
On current accounts	320.71	92.92	66.87
Debit balance in Cash Credit and Bank Overdraft account	-	-	222.13
In Fixed Deposits with original maturity less than 3 months	430.00	-	-
Cash on hand	23.30	12.68	13.22
Total cash and cash equivalents at end of the period/year	**774.01**	**105.60**	**302.22**

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 02, 2026

Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Notes to Unaudited Consolidated Financial Results:

1.These unaudited 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 02, 2026.

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 Group as one operating segment. Accordingly, the Group has single reportable segment and it derives entire revenue from the external customers in India and have entire assets located in India. The group has two major external customers which account for 10 per cent or more of groups revenues.

4. Pursuant to search and seizure proceedings conducted under the provisions of section 132(1) and section 133A of the Income Tax Act, 1961 ("the search operations"), the Holding Company received assessment order dated March 31, 2024 for Assessment Year ("AY") AY 22-23. Further, Orders for AY 23-24, AY 21- 22, AY 20-21 and AY 17-18 were received during the year ended March 31, 2025 and assessment orders for AY 2018-19 and AY 2019-20 were received on March 19, 2026 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 in the respective income tax returns filed for the relevant AY. Consequentially, it has resulted in a demand order of INR 626.90 million. The Holding Company has filed appeals against the aforesaid assessment Orders before the Joint Commissioner (Appeals)/Commissioner of Income-Tax (Appeals). Against the order for AY 2022-23,the Holding Company has deposited the tax under protest amounting to INR 39.27 million. Further, for the remaining AY's the Holding Company has requested to the Assistant Commissioner of Income Tax to adjust the income tax refunds for AY 2024-25 to the extent of INR 63.50 million against the amounts to be deposited under protest.

Orders have been passed against these appeal applications. The holding company is in the process of filing appeal against these order with Income Tax Appellate Tribunal (ITAT).

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, 2026, and on its performance for the half year ended on that date.

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

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 02, 2026

Independent Auditor's Review Report on
Unaudited Standalone Financial Results of Krsnaa Diagnostics Limited for Quarter and Half Year ended September 30, 2026
(Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended)

Review Report
To 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 and half year ended September 30, 2026 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This statement, which is the responsibility of the Company's Management and has been approved by the 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 ("the Act") as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express 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 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 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note No. 04 of the Standalone unaudited financial results regarding the 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 notice issued on the Company for the assessment year ('AY") 2017-18 to AY 2023-24 under search assessment proceedings conducted under section 132(1) and section 133A of the Income Tax Act, 1961.

   The Company is in process of filing appeals with the Income Tax Appellate Tribunal (ITAT) against the said Orders and has deposited tax under protest amounting to Rs. 102.77 million.

   Further as explained in the note, the management believes that considering the on-going assessment proceedings and the appeals filed by the Company, the impact, if any including income tax, interest and other charges, on the previous period financial statements and the current year Standalone unaudited financial results for the quarter and half year ended September 30, 2026, is not expected to be material.

   Our Conclusion is not modified in respect of this matter.



6. We have not audited or reviewed the comparative financial information appearing in the statement for the corresponding quarter and six months ended 30th September 2025, Financial Statements for the year ended 31st March 2026 and for the quarter ended 30th June 2026. The comparative financial information appearing in the statement of the corresponding quarter and six months ended 30th September 2025, Financial Statements for the year ended 31st March 2026 and quarter ended 30th June 2026 are reviewed/audited by the previous auditor whose reports dated 7th November 2025, 25th May 2026 and 13th August 2026 respectively, expressed an unmodified opinion/review conclusion on those standalone financial statements/ results. Our Conclusion is not modified in respect of this matter.

For
KIRTANE & PANDIT LLP
Chartered Accountants
Firm Registration No.105215W/W100057

Parag Pansare
Partner
Membership No: 117309
Date: November 02, 2026
UDIN: 26117309EHPM008071
Pune

Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Statement of Unaudited Standalone Financial Results for the quarter & half year ended September 30, 2026

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	Revenue from operations	2,398.83	2,106.61	1,828.82	4,505.44	3,584.97	6,909.47
	Other income	61.54	72.09	42.13	133.63	82.11	434.12
	Total Income	**2,460.37**	**2,178.70**	**1,870.95**	**4,639.07**	**3,667.08**	**7,343.59**
2	**Expenses**						
	Cost of material consumed	530.98	484.48	467.69	1,015.46	936.65	1,738.65
	Employee benefits expense	292.15	284.51	274.70	576.66	558.79	1,095.49
	Finance costs	153.23	147.21	81.23	300.44	143.69	339.41
	Depreciation and amortization expense	288.03	277.04	234.65	565.07	449.78	897.58
	Fees to hospitals and others	419.98	339.34	123.99	759.32	251.09	450.59
	Other expenses	437.53	430.96	382.39	868.49	757.41	1,498.66
	Total Expenses	**2,121.90**	**1,963.54**	**1,564.65**	**4,085.44**	**3,097.41**	**6,020.38**
3	**Profit before tax (1) - (2)**	**338.47**	**215.16**	**306.30**	**553.63**	**569.67**	**1,323.21**
4	**Tax expenses**						
	Income Tax charge	56.03	53.51	62.26	109.54	119.13	234.22
	Income Tax charge relating to earlier period	-	-	-	-	-	(1.26)
	Deferred tax charge/(credit)	29.29	3.45	11.65	32.73	22.53	63.50
	Total tax expenses	**85.32**	**56.96**	**73.91**	**142.27**	**141.66**	**296.46**
5	**Profit for the period/year (3) - (4)**	**253.15**	**158.20**	**232.39**	**411.36**	**428.01**	**1,026.75**
6	**Other comprehensive income**						
	Items that will not be reclassified subsequently to profit and loss:						
	Re-measurement gains/(loss) on defined benefit plans	(0.16)	(0.15)	1.30	(0.31)	2.60	(0.60)
	Income tax effect	0.04	0.04	(0.32)	0.08	(0.65)	0.15
	Total other comprehensive income/(loss) for the period/year	**(0.12)**	**(0.11)**	**0.98**	**(0.23)**	**1.95**	**(0.45)**
7	**Total comprehensive income for the period/year, net of tax (5+6)**	**253.03**	**158.09**	**233.37**	**411.13**	**429.96**	**1,026.30**
8	**Paid-up equity share capital (Face Value of INR. 5/- each)**	**162.19**	**162.19**	**162.19**	**162.19**	**162.19**	**162.19**
	Other equity						**9,756.92**
	Earnings per equity share (Not annualized for period):						
	Basic (INR)	7.86	4.88	7.12	12.74	13.22	31.69
	Diluted (INR)	7.76	4.81	7.00	12.57	13.00	31.26

Krsnaa Diagnostics Limited

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 02, 2026

Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Statement of Unaudited Standalone Assets & Liabilities as at September 30, 2026

(INR Million)

Particulars	As at September 30, 2026 (Unaudited)	As at March 31, 2026 (Audited)
I. ASSETS		
Non-current assets		
Property, plant and equipment	8,457.72	6,483.17
Capital work-in-progress	52.02	2,080.72
Other intangible assets	195.16	26.49
Financial assets		
a. Investments	574.96	574.96
b. Loans	-	-
c. Other financial assets	1,157.10	357.86
Other non-current assets	2,431.61	1,219.69
Total non-current assets	**12,868.57**	**10,742.89**
Current assets		
Inventories	316.25	256.62
Financial assets		
a. Trade receivables	4,858.13	3,082.71
b. Cash and cash equivalents	669.27	250.47
c. Bank balances other than cash and cash equivalent	1,142.07	3,304.95
d. Other financial assets	222.67	312.68
Other current assets	417.52	234.15
Total current assets	**7,625.91**	**7,441.58**
Total Assets	**20,494.48**	**18,184.47**
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	162.19	162.19
Other equity	10,109.08	9,756.92
Money received against share warrants	229.37	-
Total equity	**10,500.64**	**9,919.11**
Liabilities		
Non-current liabilities		
Financial liabilities		
a. Borrowings	4,027.95	4,371.44
b. Lease liabilities	221.65	284.26
c. Other financial liabilities	789.88	648.69
Provisions	22.60	22.60
Deferred tax liabilities [Net]	333.04	300.23
Total non-current liabilities	**5,395.12**	**5,627.22**
Current liabilities		
Financial liabilities		
a. Borrowings	1,565.46	533.61
b. Lease liabilities	120.58	122.06
c. Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	8.27	5.65
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	2,155.45	561.80
d. Other financial liabilities	472.96	1,226.17
Other current liabilities	48.64	78.92
Provisions	87.71	78.51
Current tax liabilities [Net]	139.65	31.42
Total Current liabilities	**4,598.72**	**2,638.14**
Total Liabilities	**9,993.84**	**8,265.36**
Total Equity and Liabilities	**20,494.48**	**18,184.47**

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Krsnaa Diagnostics Limited

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Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Statement of Unaudited Standalone Cashflows for the half year ended September 30, 2026

(INR Million)

Particulars	Half Year Ended		Year Ended
	September 30, 2026	September 30, 2025	March 31, 2026
	Unaudited	Unaudited	Audited
A. Cash flow from operating activities			
Profit before Tax	553.63	569.67	1,323.21
Adjustments for:			
Depreciation and amortization expenses	565.07	449.78	897.58
Share Based Payment Expense	6.70	11.94	22.47
Finance cost	300.44	143.69	339.41
Interest income on deposits	(113.71)	(67.27)	(153.35)
Fair value gain on financial assets measured at FVTPL	-	-	(258.75)
Loss / (Gain) on sale/disposal of Property, Plant & Equipment	(6.40)	(0.83)	0.72
Provision for credit impaired	26.70	5.60	10.10
Amortization of deferred revenue	(0.56)	-	-
Amortization of prepaid rent	13.56	7.57	15.75
Interest income on other financial assets	(13.65)	(8.11)	(16.41)
Operating profit before working capital changes	**1,331.78**	**1,112.04**	**2,180.73**
Movement in working capital:			
Adjustments for (increase)/ decrease in assets:			
Trade receivables	(1,802.22)	(809.12)	(260.28)
Inventories	(59.63)	(10.72)	38.14
Other non current financial assets	(1.03)	(50.36)	26.58
Other current financial assets	(18.98)	55.83	80.94
Other non current assets	(16.76)	(47.31)	(39.35)
Other current assets	(0.92)	(28.13)	(35.54)
Adjustments for increase/ (decrease) in liabilities:			
Other non current financial liabilities	-	(0.07)	-
Other current financial liabilities	(36.58)	47.22	20.17
Other non current liabilities	-	0.07	-
Other current liabilities	(29.65)	1.77	31.71
Trade payables	1,413.82	288.11	(467.48)
Provisions	9.05	13.12	27.97
Cash generated from operations	**788.88**	**572.45**	**1,603.59**
Income tax paid (Net of refunds)	(76.91)	(81.37)	(262.49)
Net cash flows generated from operating activities (A)	**711.97**	**491.08**	**1,341.10**
B. Cash flow from investing activities			
Purchase of property, plant and equipment and other intangible assets	(2,485.29)	(1,029.66)	(2,174.95)
Proceed from sale of property, plant and equipment	46.10	21.20	36.91
Proceeds from liquidation of bank deposits [net of investments]	1,391.90	(81.62)	(1,888.63)
Loan received back/(granted) to subsidiaries [net of repayments by subsidiaries]	-	21.09	32.74
Interest received	203.04	52.01	85.97
Net cash flow used in investing activities (B)	**(844.25)**	**(1,016.98)**	**(3,907.96)**
C. Cash flow from Financing activities			
Proceeds from exercise of ESOP	-	37.55	37.55
Proceeds from money received against share warrants	229.37	-	-
Proceeds from issue of Debentures [net of issue expenses]	-	-	4,173.59
Proceeds from Short Term borrowings [net of repayment]	713.13	335.21	(1,275.80)
Proceeds from/(Repayment of) Long Term borrowings [Net]	(24.76)	394.13	351.84
Payment of Lease Liabilities	(77.14)	(50.21)	(152.25)
Payment of dividend to equity shareholders	-	(7.20)	(89.21)
Interest paid	(289.52)	(120.05)	(261.55)
Net cash flow generated from financing activities (C)	**551.08**	**589.43**	**2,784.17**
Net increase in cash and cash equivalents (A+B+C)	**418.80**	**63.53**	**217.31**
Cash and cash equivalents at the beginning of the period/year	**250.47**	**33.16**	**33.16**
Cash and cash equivalents at the end of the period/year	**669.27**	**96.69**	**250.47**
Cash and cash equivalents comprise:			
Balances with banks			
On current accounts	232.84	90.84	22.70
Debit balance in Cash Credit and Bank Overdraft account	-	-	222.13
In Fixed Deposits with original maturity less than 3 months	430.00	-	-
Cash on hand	6.43	5.85	5.64
Total cash and cash equivalents at end of the period/year	**669.27**	**96.69**	**250.47**

Krsnaa Diagnostics Limited

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 02, 2026

Krsnaa Diagnostics Limited
CIN:L74900PN2010PLC138068

Notes to Unaudited Standalone Financial Results:

1.These unaudited standalone financial results ('financial results') of Krsnaa Diagnostics Limited ('the Company') have been reviewed by the Audit Committee on November 02, 2026 and approved by the Board of Directors at its meeting held on November 02, 2026.

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. In accordance with Ind AS 108 'Operating Segments', segment information has been given in the unaudited consolidated financial results of the Company.

4. Pursuant to search and seizure proceedings conducted under the provisions of section 132(1) and section 133A of the Income Tax Act, 1961 ("the search operations"), the Company received assessment order dated March 31, 2024 for Assessment Year ("AY") AY 22-23. Further, Orders for AY 23-24, AY 21- 22, AY 20-21 and AY 17-18 were received during the year ended March 31, 2025 and assessment orders for AY 2018-19 and AY 2019-20 were received on March 19, 2026 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 in the respective income tax returns filed for the relevant AY. Consequentially, it has resulted in a demand order of INR 626.90 million. The Company has filed appeals against the aforesaid assessment Orders before the Joint Commissioner (Appeals)/Commissioner of Income- Tax (Appeals). Against the order for AY 2022-23,the Company has deposited the tax under protest amounting to INR 39.27 million. Further, for the remaining AY's the Company has requested to the Assistant Commissioner of Income Tax to adjust the income tax refunds for AY 2024-25 to the extent of INR 63.50 million against the amounts to be deposited under protest.

Orders have been passed against these appeal applications. The company is in the process of filing appeal against these orders with Income Tax Appellate Tribunal (ITAT).

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, it 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, 2026, and on its performance for the half year ended on that date.

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



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: November 02, 2026