

Date: May 25, 2026

Ref. No.: KDL/SE/010/2026-27

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
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Subject: Outcome of Board Meeting held on May 25, 2026

Pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we wish to inform you that the Board of Directors of the Company, at its meeting held today i.e. Monday, May 25, 2026, has inter alia considered, approved and/or taken note of the following matters:

a) Financial Results:

Approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended March 31, 2026, along with the Audit Reports issued by the Statutory Auditors thereon.

The Statutory Auditors have issued Audit Reports with an unmodified opinion on the aforesaid financial results.

b) Recommendation of Final Dividend:

Recommended a final dividend of INR 2/- per equity share of face value INR 5/- each, representing 40% of the face value, for the financial year 2025-26, subject to the approval of the Members of the Company at the ensuing Annual General Meeting (“AGM”).

c) Appointment of Auditors:

Approved the following appointments/re-appointments:

- i. Recommended the appointment of M/s Kirtane & Pandit LLP Chartered Accountants as the Statutory Auditors of the Company for the Financial Year 2026-27 to 2030-31 subject to the approval of the shareholders at the Annual General Meeting of the Company;
- ii. Re-appointment of M/s Mahajan & Aibara Chartered Accountants LLP as an Internal Auditor of the Company for the Financial Year 2026-27;
- iii. Re-appointment of Harshad S. Deshpande & Associates Cost Accountants as Cost Auditors of the Company for the financial year 2026-27;
- iv. Re-appointment of M/s V. A. Dudhedia and Co., Chartered Accountants as the Tax Auditors of the Company for Financial Year 2025-26.

The meeting of the Board of Directors commenced at 13:30 Hrs. (IST) and concluded at 18:00 Hrs. (IST).

The aforesaid results are also being disseminated on the Company's Website. This is for your information and records.

For **Krsnaa Diagnostics Limited**



Sujoy Sudipta Bose
Company Secretary & Compliance Officer
Encl: as above



INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Krsnaa Diagnostics Limited

Report on the Audit of the Standalone Annual Financial Results

Opinion

We have audited the accompanying standalone annual financial results of Krsnaa Diagnostics Limited (hereinafter referred to as 'the Company') for the year ended March 31, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Statement:

- (i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (ii) gives a true and fair view, in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ('the Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the net profit, and other comprehensive income and other financial information of the Company for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the standalone financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note No. 4 of the audited 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 has filed appeals with the Joint Commissioner (Appeals) or Commissioner of Income- Tax (Appeals) against the said Orders and has deposited tax under protest amounting to INR 102.77 million.



MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

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 audited financial results for the year ended March 31, 2026, is not expected to be material.

Our opinion is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit, and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Registered Office: 602, Raheja Titanium, Western Express Highway, Goregaon (East), Mumbai-400063, Maharashtra, India

Tel: +91 22 6974 0200 | LLPIN: ACT-3789

Ahmedabad | Bengaluru | Chandigarh | Chennai | Coimbatore | Goa | Gurugram | Hyderabad | Kochi | Kolkata | Mumbai | Pune www.mska.in

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter:

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187


Yogesh Yewale
Partner

Membership No.: 158877

UDIN: 264588779FYXZJ2809



Place: Pune

Date: May 25, 2026

Statement of Audited Standalone Financial Results for the year ended March 31, 2026

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited) Refer Note 5	(Unaudited)	(Audited) Refer Note 5	(Audited)	(Audited)
1	Income					
	Revenue from operations	1,730.18	1,594.32	1,746.53	6,909.47	6,816.95
	Other income	314.06	37.95	44.56	434.12	256.69
	Total Income	2,044.24	1,632.27	1,791.09	7,343.59	7,073.64
2	Expenses					
	Cost of material consumed	425.43	376.57	415.45	1,738.65	1,692.61
	Employee benefits expense	256.56	280.14	265.04	1,095.49	1,123.68
	Finance costs	118.55	77.17	67.47	339.41	245.66
	Depreciation and amortization expense	222.49	225.31	218.01	897.58	881.58
	Fees to hospitals and others	99.57	99.93	163.06	450.59	583.85
	Other expenses	380.32	360.93	369.93	1,498.66	1,450.24
	Total Expenses	1,502.92	1,420.05	1,498.96	6,020.38	5,977.62
3	Profit before tax (1) - (2)	541.32	212.22	292.13	1,323.21	1,096.02
4	Tax expenses					
	Income Tax charge	80.97	34.12	88.80	234.22	217.61
	Income Tax charge relating to earlier period	-	(1.26)	-	(1.26)	0.50
	Deferred tax charge/(credit)	26.53	14.44	(7.33)	63.50	49.83
	Total tax expenses	107.50	47.30	81.48	296.46	267.94
5	Profit for the period/year (3) - (4)	433.82	164.92	210.65	1,026.75	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	(0.04)	(3.16)	7.70	(0.60)	5.02
	Income tax effect	0.01	0.78	(1.94)	0.15	(1.26)
	Total other comprehensive income/(loss) for the period/year	(0.03)	(2.38)	5.76	(0.45)	3.76
7	Total comprehensive income for the period/year, net of tax (5+6)	433.79	162.54	216.41	1,026.30	831.84
8	Paid-up equity share capital (Face Value of INR. 5/- each)	162.19	162.19	161.45	162.19	161.45
	Other equity				9,756.92	8,771.53
	Earnings per equity share (Not annualized for quarter):					
	Basic (INR)	13.37	5.08	6.52	31.69	25.65
	Diluted (INR)	13.21	5.01	6.39	31.26	25.13

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited



Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Statement of Audited Standalone Assets & Liabilities as at March 31, 2026

(INR Million)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I. ASSETS		
Non-current assets		
Property, plant and equipment	6,483.17	6,655.67
Capital work-in-progress	2,080.72	29.63
Other intangible assets	26.49	21.13
Financial assets		
a. Investments	574.96	316.21
b. Loans	-	32.74
c. Other financial assets	357.86	1,182.28
Other non-current assets	1,219.69	403.86
Total non-current assets	10,742.89	8,641.52
Current assets		
Inventories	256.62	294.76
Financial assets		
a. Trade receivables	3,082.71	2,832.18
b. Cash and cash equivalents	250.47	33.16
c. Bank balances other than cash and cash equivalent	3,304.95	645.90
d. Other financial assets	312.68	282.41
Other current assets	234.15	103.17
Total current assets	7,441.58	4,191.58
Total Assets	18,184.47	12,833.10
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	162.19	161.45
Other equity	9,756.92	8,771.53
Total equity	9,919.11	8,932.98
Liabilities		
Non-current liabilities		
Financial liabilities		
a. Borrowings	4,371.44	185.04
b. Lease liabilities	284.26	269.72
c. Other financial liabilities	648.69	208.29
Provisions	22.60	18.90
Deferred tax liabilities [Net]	300.23	225.91
Total non-current liabilities	5,627.22	907.86
Current liabilities		
Financial liabilities		
a. Borrowings	533.61	1,470.38
b. Lease liabilities	122.06	91.03
c. Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	5.65	9.78
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	561.80	929.71
d. Other financial liabilities	1,226.17	353.03
Other current liabilities	78.92	46.87
Provisions	78.51	53.63
Current tax liabilities [Net]	31.42	37.83
Total Current liabilities	2,638.14	2,992.26
Total Liabilities	8,265.36	3,900.12
Total Equity and Liabilities	18,184.47	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 Audited Standalone Cashflows for the year ended March 31, 2026

(INR Million)

Particulars	Year Ended	Year Ended
	March 31, 2026	March 31, 2025
	Audited	Audited
A. Cash flow from operating activities		
Profit before Tax	1,323.21	1,096.02
Adjustments for:		
Depreciation and amortization expenses	897.58	881.58
Share Based Payment Expense	22.47	40.41
Finance cost	339.41	245.66
Interest income on deposits	(153.35)	(154.22)
Fair value gain on financial assets measured at FVTPL	(258.75)	-
Loss / (Gain) on sale/disposal of Property, Plant & Equipment	0.72	(46.09)
Provision for credit Impaired	10.10	8.82
Amortization of deferred revenue	-	(0.06)
Amortization of prepaid rent	15.75	14.32
Interest income on other financial assets	(16.41)	(14.09)
Operating profit before working capital changes	2,180.73	2,072.35
Movement in working capital:		
Adjustments for (increase)/ decrease in assets:		
Trade receivables	(260.28)	(1,060.34)
Inventories	38.14	63.31
Other non current financial assets	26.58	24.57
Other current financial assets	80.94	(132.99)
Other non current assets	(39.35)	(14.87)
Other current assets	(35.54)	(25.72)
Adjustments for increase/ (decrease) in liabilities:		
Other non current financial liabilities	-	0.07
Other current financial liabilities	20.17	(18.22)
Other current liabilities	31.71	(43.66)
Trade payables	(467.48)	201.37
Provisions	27.97	24.85
Cash generated from operations	1,603.59	1,090.72
Income tax paid (Net of refunds)	(262.49)	(196.93)
Net cash flows generated from operating activities (A)	1,341.10	893.79
B. Cash flow from Investing activities		
Purchase of property, plant and equipment and other intangible assets	(2,174.95)	(1,256.97)
Proceed from sale of property, plant and equipment	36.91	149.14
Proceeds from liquidation of bank deposits [net of investments]	(1,888.63)	254.45
Loan received back/(granted) to subsidiaries [net of repayments by subsidiaries]	32.74	(32.74)
Investment in equity instruments of subsidiaries	-	(0.10)
Investment in equity instruments of associate	-	(312.50)
Interest received	85.97	180.46
Net cash flow used in investing activities (B)	(3,907.96)	(1,018.26)
C. Cash flow from Financing activities		
Proceeds from exercise of ESOP	37.55	-
Proceeds from issue of Debentures [net of issue expenses]	4,173.59	
Proceeds from Short Term borrowings [net of repayment]	(1,275.80)	458.17
Proceeds from/(Repayment of) Long Term borrowings [Net]	351.84	130.04
Payment of Lease Liabilities	(152.25)	(157.78)
Payment of dividend to equity shareholders	(89.21)	(80.72)
Interest paid	(261.55)	(210.66)
Net cash flow generated from financing activities (C)	2,784.17	139.05
Net increase in cash and cash equivalents (A+B+C)	217.31	14.58
Cash and cash equivalents at the beginning of the period/year	33.16	18.58
Cash and cash equivalents at the end of the period/year	250.47	33.16
Cash and cash equivalents comprise:		
Balances with banks		
On current accounts	22.70	22.82
Debit balance in Cash Credit and Bank Overdraft account	222.13	-
Cash on hand	5.64	10.34
Total cash and cash equivalents at end of the period/year	250.47	33.16



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Notes to Audited Standalone Financial Results:

1. These standalone audited financial results ('financial results') of Krsnaa Diagnostics Limited ('the Company') have been reviewed by the Audit Committee on May 25, 2026 and approved by the Board of Directors at its meeting held on May 25, 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. 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, 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 March 31, 2026, and on its performance for the year ended on that date.

5. The figures for quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year and published year to date unaudited figures up to the end of the third quarter, which were subject to limited review by the statutory auditors.

6. During the quarter/year ended March 31, 2026, the Company ceased to have significant influence over Apulki Healthcare Private Limited ("Investee"), consequent to fresh issue of shares by the investee Company and accordingly the investment has been derecognized as an associate. Consequent thereto, the retained investment is required to be fair valued in accordance with the requirement of IND AS 109 and has been fair valued based on valuation report from independent valuer. Company has elected to recognise the resultant gain of INR. 258.75 million (net of deferred tax - INR. 221.75 million) through profit and loss account and accordingly has recognized and disclosed the gain under Other Income.

7. The board of directors have recommended the final dividend of Rs 2.00 per equity share of the face value of Rs 5 per equity share for the year ended March 31, 2026. The payment of dividend is subject to approval of shareholders at the ensuing Annual General meeting of the company.

8. 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: May 25, 2026

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Krsnaa Diagnostics Limited

Report on the Audit of the Consolidated Annual Financial Results

Opinion

We have audited the accompanying consolidated annual financial results of Krsnaa Diagnostics Limited (hereinafter referred to as the 'Holding Company') and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") and its associates for the year ended March 31, 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 ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of reports of other auditor on separate audited financial statements of the subsidiary and its associate the aforesaid Statement:

(i) includes the annual financial 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 (JALANDAR) PRIVATE LIMITED	Wholly Owned Subsidiary
5	KDPL DIAGNOSTICS (LUDHIANA) 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 (up to March 26, 2026)
10	APULKI HEALTHCARE KDMC PRIVATE LIMITED	Step down Associate

(ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013.



MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

Act'), read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of the consolidated net profit, and consolidated other comprehensive income and other financial information of the Group for the year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs') specified under section 143(10) of the Act. Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the consolidated financial results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note No. 4 of the audited 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 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 has filed appeals with the Joint Commissioner (Appeals) or Commissioner of Income-Tax (Appeals) against the said Orders and has deposited tax under protest amounting to INR 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 audited financial results for the year ended March 31, 2026, is not expected to be material.

Our opinion is not modified in respect of this matter.

Management's and Board of Directors' Responsibilities for the Consolidated Financial Results

This Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of this Statement that gives a true and fair view of the consolidated net profit, and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended and other accounting principles generally accepted in India and is in compliance with the Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were in place as at the



MSK A & Associates LLP

(Formerly known as M S K A & Associates)

Chartered Accountants

effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Management and Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group and of are responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the Holding Company has adequate internal financial controls with reference to consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to



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Chartered Accountants

the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entity within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entity included in the Statement, which have been audited by the other auditor, such other auditor remain responsible for the direction, supervision and performance of the audits carried out by him. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters:

1. The Statement includes the audited financial statements of one (1) subsidiary whose financial statements reflect total assets of INR 151.94 million as at March 31, 2026, total revenue of INR 602.83 million, net loss after tax of INR 61.76 million and its share in profit of its associate of INR 0.08 million, total comprehensive loss of INR 61.31 million and net cash outflow of INR 4.68 million for the year ended on that date respectively, as considered in the Statement, which have been audited by the other auditors. The other auditors' report on the financial statements of these entities have been furnished to us by the management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary and associate is based solely on the reports of such other auditors and the procedures performed by us are as stated in paragraph above.
2. The Statement also includes unaudited financial results of one (1) associate, whose financial results reflect Group's share of net loss after tax of INR 0.77 million and Group's share of total comprehensive loss of INR 0.77 million for the year ended March 31, 2026, as considered in the Statement. These unaudited financial results have been furnished to us by the Management and our opinion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this associate is based solely on such unaudited financial results. In our opinion and according to the information and explanations given to us by the Management, these financial results are not material to the Group.



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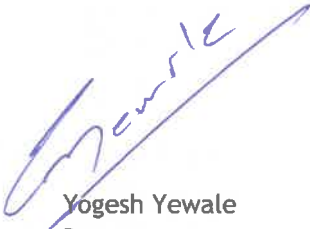
Our opinion on the Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Board of Directors.

3. The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For M S K A & Associates LLP (Formerly known as M S K A & Associates)

Chartered Accountants

ICAI Firm Registration No.105047W/W101187



Yogesh Yewale

Partner

Membership No.: 158877

UDIN: 26158877EVAXX07771



Place: Pune

Date: May 25, 2026

Statement of Audited Consolidated Financial Results for the year ended March 31, 2026

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Year ended	
		March 31, 2026	December 31, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		(Audited) Refer Note 5	(Unaudited)	(Audited) Refer Note 5	(Audited)	(Audited)
1	Income					
	Revenue from operations	1,926.04	1,812.01	1,860.76	7,727.74	7,171.60
	Other income	314.99	37.68	43.88	433.90	255.35
	Total Income	2,241.03	1,849.69	1,904.64	8,161.64	7,426.95
2	Expenses					
	Cost of material consumed	443.74	390.99	415.45	1,790.45	1,692.61
	Employee benefits expense	333.48	361.71	327.81	1,404.83	1,367.78
	Finance costs	120.84	77.88	68.12	343.64	246.51
	Depreciation and amortization expense	225.87	226.55	219.55	904.61	883.24
	Fees to hospitals and others	143.04	150.41	174.07	617.08	606.76
	Other expenses	457.00	444.49	413.59	1,796.67	1,603.18
	Total Expenses	1,723.97	1,652.03	1,618.59	6,857.28	6,400.08
3	Profit before share of profit in associate and tax (1) - (2)	517.06	197.66	286.05	1,304.36	1,026.87
4	Share of profit/(loss) in associate	(0.05)	(0.82)	-	(0.69)	-
5	Profit before tax (3) + (4)	517.01	196.84	286.05	1,303.67	1,026.87
6	Tax expenses					
	Income Tax charge	84.58	36.76	88.79	245.29	217.65
	Income Tax charge relating to earlier year	-	(1.26)	-	(1.26)	0.50
	Deferred tax charge	15.25	8.88	(9.52)	45.33	32.64
	Total tax expenses	99.83	44.38	79.27	289.36	250.79
7	Profit for the period/year (5) - (6)	417.18	152.46	206.78	1,014.31	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	1.20	(1.38)	9.06	2.96	6.31
	Income tax effect	(0.30)	0.11	(2.09)	(0.92)	(1.40)
	Total other comprehensive income/(loss) for the period/year	0.90	(1.27)	6.97	2.04	4.91
9	Total comprehensive income for the period/year (7) + (8)	418.08	151.19	213.75	1,016.35	780.99
	Profit for the period/year					
	Attributable to:					
	Equity Holders of the Holding Company	417.18	152.46	206.78	1,014.31	776.08
	Non Controlling Interests	-	-	-	-	-
		417.18	152.46	206.78	1,014.31	776.08
	Total other comprehensive income /(loss) for the period/year					
	attributable to:					
	Equity Holders of the Holding Company	0.90	(1.27)	6.97	2.04	4.91
	Non Controlling Interests	-	-	-	-	-
		0.90	(1.27)	6.97	2.04	4.91
	Total comprehensive income for the period /year attributable to:					
	Equity Holders of the Holding Company	418.08	151.19	213.75	1,016.35	780.99
	Non Controlling Interests	-	-	-	-	-
		418.08	151.19	213.75	1,016.35	780.99
10	Paid-up equity share capital (Face Value of INR 5/- each)	162.19	162.19	161.45	162.19	161.45
	Other equity				9,641.69	8,666.25
	Earnings per equity share (Not annualised for period):					
	Basic (INR)	12.86	4.72	6.40	31.30	24.04
	Diluted (INR)	12.70	4.66	6.28	30.88	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 Audited Consolidated Assets & Liabilities as at March 31, 2026

(INR Million)

Particulars	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)
I. ASSETS		
Non-current assets		
Property, plant and equipment	6,516.27	6,674.34
Capital work-in-progress	2,080.72	29.63
Intangible assets	48.41	29.49
Financial assets		
a. Investments	574.28	315.42
b. Other financial assets	358.74	1,182.77
Deferred tax asset [Net]	50.44	33.33
Other non-current assets	1,224.90	406.25
Total non-current assets	10,853.76	8,671.23
Current assets		
Inventories	266.57	294.76
Financial assets		
a. Trade receivables	2,955.06	2,777.45
b. Cash and cash equivalents	302.22	38.46
c. Bank balances other than cash and cash equivalent	3,304.95	645.90
d. Other financial assets	313.20	282.89
Other current assets	241.40	105.26
Total current assets	7,383.40	4,144.72
Total Assets	18,237.16	12,815.95
II. EQUITY AND LIABILITIES		
Equity		
Equity share capital	162.19	161.45
Other equity	9,641.69	8,666.25
Total equity	9,803.88	8,827.70
Liabilities		
Non-current liabilities		
Financial liabilities		
a. Borrowings	4,371.44	185.04
b. Lease Liabilities	311.49	286.52
c. Other financial liabilities	666.10	208.29
Provisions	32.01	28.61
Deferred Tax Liabilities [Net]	300.23	225.91
Total non-current liabilities	5,681.27	934.37
Current liabilities		
Financial liabilities		
a. Borrowings	533.61	1,470.38
b. Lease Liabilities	126.63	93.33
c. Trade payables		
i) Total outstanding dues of micro enterprises and small enterprises	8.51	9.78
ii) Total outstanding dues of creditors other than micro enterprise and small enterprise	623.51	961.49
d. Other financial liabilities	1,251.23	371.14
Other current liabilities	90.96	54.17
Provisions	86.07	55.77
Current tax liabilities [Net]	31.49	37.82
Total current liabilities	2,752.01	3,053.88
Total Liabilities	8,433.28	3,988.25
Total Equity and Liabilities	18,237.16	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: May 25, 2026

Statement of Audited Consolidated Cashflows for the year ended March 31, 2026

(INR Million)

Particulars	Year Ended	
	March 31, 2026	March 31, 2025
	Audited	Audited
A. Cash flow from operating activities		
Profit before Tax	1,303.67	1,026.87
Adjustments for:		
Depreciation and amortization expenses	904.61	883.24
Share Based Payment Expense	22.47	40.41
Finance cost	343.64	246.51
Interest income on deposits	(152.19)	(152.87)
Fair value gain on financial assets measured at FVTPL	(258.75)	-
Loss / (Gain) on sale/disposal of Property, Plant & Equipment	0.72	(46.09)
Provision for credit Impaired	10.10	8.82
Amortization of deferred revenue	0.00	(0.06)
Amortization of prepaid rent	15.75	14.32
Interest income on other financial assets	(16.41)	(14.09)
Operating profit before working capital changes	2,173.61	2,007.06
Movement in working capital:		
Adjustments for (increase)/ decrease in assets:		
Trade receivables	(183.77)	(1,023.35)
Inventories	28.19	63.31
Other non current financial assets	26.56	24.16
Other current financial assets	80.89	(133.22)
Other non current assets	(39.49)	(0.62)
Other current assets	(37.03)	(40.34)
Adjustments for increase/ (decrease) in liabilities:		
Other non current financial liabilities	-	0.07
Other current financial liabilities	27.12	(10.87)
Other current liabilities	32.85	(37.78)
Trade payables	(438.35)	193.57
Provisions	36.66	30.67
Cash generated from operations	1,707.24	1,072.66
Income tax paid (Net of refunds)	(276.26)	(199.39)
Net cash flows generated from operating activities (A)	1,430.98	873.27
B. Cash flow from Investing activities		
Purchase of property, plant and equipment and other intangible assets	(2,192.59)	(1,266.27)
Proceed from sale of property, plant and equipment	36.91	149.14
Proceeds from liquidation of bank deposits [net of investments]	(1,888.98)	254.44
Investment in equity instruments of Associate	-	(312.50)
Interest received	84.79	179.10
Net cash flow used in investing activities (B)	(3,959.87)	(996.09)
C. Cash flow from Financing activities		
Proceeds from exercise of ESOP	37.55	-
Proceeds from issue of Debentures [net of issue expenses]	4,173.59	-
Proceeds from Short Term borrowings [net of repayment]	(1,275.80)	458.17
Proceeds from/(Repayment of) Long Term borrowings [Net]	351.84	130.04
Payment of Lease Liabilities	(139.54)	(159.12)
Payment of dividend to equity shareholders	(89.21)	(80.72)
Interest paid	(265.78)	(210.84)
Net cash flow generated from financing activities (C)	2,792.65	137.53
Net increase in cash and cash equivalents (A+B+C)	263.76	14.71
Cash and cash equivalents at the beginning of the period/year	38.46	23.75
Cash and cash equivalents at the end of the period/year	302.22	38.46
Cash and cash equivalents comprise:		
Balances with banks		
On current accounts	66.87	24.70
Debit balance in Cash Credit and Bank Overdraft account	222.13	-
Cash on hand	13.22	13.76
Total cash and cash equivalents at end of the period/year	302.22	38.46



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Notes to Audited 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 May 25, 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 one major external customer which accounts 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. 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 March 31, 2026, and on its performance for the year ended on that date.

5. The figures for quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year and published year to date unaudited figures up to the end of the third quarter, which were subject to limited review by the statutory auditors.

6. During the quarter/year ended March 31, 2026, the Holding Company ceased to have significant influence over Apulki Healthcare Private Limited ("Investee"), consequent to fresh issue of shares by the investee Company and accordingly the investment has been derecognized as an associate. Consequent thereto, the retained investment is required to be fair valued in accordance with the requirement of IND AS 109 and has been fair valued based on valuation report from independent valuer. Holding Company has elected to recognise the resultant gain of INR. 259.52 million (net of deferred tax - INR. 222.41 million) through profit and loss account and accordingly has recognized and disclosed the gain under Other Income.

7. The board of directors of the Holding Company have recommended the final dividend of Rs 2.00 per equity share of the face value of Rs 5 per equity share for the year ended March 31, 2026. The payment of dividend is subject to approval of shareholders at the ensuing Annual General meeting of the Holding company.

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

For and on behalf of Board of Directors
Krsnaa Diagnostics Limited



Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: May 25, 2026