

Date: February 05, 2026

Ref. No.: KDL/SE/097/2025-26

To, BSE Limited Corporate Relationship Department 25th Floor, Phiroze Jeejeebhoy Towers Dalal Street, Mumbai- 400001 Scrip Code: 543328	To, National Stock Exchange of India Limited Exchange Plaza, Plot No. C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400051 NSE Symbol: KRSNAA
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Subject: Outcome of Board Meeting held on February 05, 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. February 05, 2026, inter-alia approved and/or took note of the following item:

- Unaudited (Standalone and Consolidated) Financial Results for quarter and nine months ended December 31, 2025.
- List of the Key Managerial Personnel's (KMP) for the purpose of determining the materiality of an event or information.

Accordingly, kindly find enclosed the following:

- Limited Review Report and Unaudited (Standalone and Consolidated) Financial Results for the quarter and nine months ended December 31, 2025.

The Board Meeting commenced at 14:00 Hrs. (IST) and concluded at 18:15 Hrs. (IST)

Thanking you,
Yours sincerely,

For Krsnaa Diagnostics Limited



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

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

To The Board of Directors of Krsnaa Diagnostics Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results of **Krsnaa Diagnostics Limited** (hereinafter referred to as 'the Company') for the quarter ended December 31, 2025 and the year-to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ('the Regulations').
2. This Statement, which is the responsibility of Company's Management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 'Interim Financial Reporting', prescribed under Section 133 of the Companies Act, 2013('the Act'), read with relevant rules issued thereunder ('Ind AS 34'), and other recognised accounting principles generally accepted in India, and is in compliance with the Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to Note No. 4 of the standalone unaudited financial results in respect of certain additions made by the Income Tax Authorities, on account of undisclosed income and disallowance of certain deductions claimed by the Company, consequent to an assessment order passed and a demand raised on the Company for the assessment year ("AY") 2017-18, and AY 2020-21 to AY 2022-23, in relation to search assessment proceedings conducted under section 132(1) and section 132(4A) of the Income Tax Act, 1961. The Company has filed an appeal with the Joint Commissioner (Appeals) or Commissioner of Income - Tax (Appeals) against the said Orders and has paid tax under



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protest amounting to Rs. 102.77 million. As elaborated in the said note, the company has also received show cause notices for AY 18-19 and AY 19-20 and have submitted the preliminary information in response to those show cause notices.

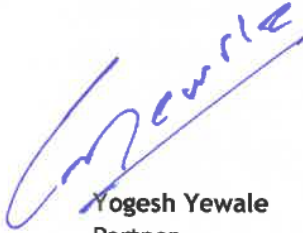
Further as explained in the note, the management believes that considering the on-going assessment proceedings and the appeal filed by the Company, the impact on previous period financial statements and on the current period standalone unaudited financial results for the nine months ended December 31, 2025, including income tax, interest and other charges if any, will not have material impact.

Our opinion is not modified in respect of above matter.

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: 26158877BWVZNT3278



Place: Pune

Date: February 05, 2026

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Statement of Unaudited Standalone Financial Results for the quarter and nine month ended December 31, 2025

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Nine Months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,594.32	1,828.82	1,651.57	5,179.29	5,070.42	6,816.95
	Other income	37.95	42.13	92.90	120.06	212.12	256.69
	Total Income	1,632.27	1,870.95	1,744.47	5,299.35	5,282.54	7,073.64
2	Expenses						
	Cost of material consumed	376.57	467.69	399.02	1,313.22	1,277.16	1,692.61
	Employee benefits expense	280.14	274.70	289.87	838.93	858.64	1,123.68
	Finance costs	77.17	81.23	61.28	220.86	178.18	245.66
	Depreciation and amortization expense	225.31	234.65	226.89	675.09	663.56	881.58
	Fees to hospitals and others	99.93	123.99	126.70	351.02	420.78	583.85
	Other expenses	360.93	382.39	357.05	1,118.34	1,080.31	1,450.24
	Total Expenses	1,420.05	1,564.65	1,460.81	4,517.46	4,478.63	5,977.62
3	Profit before tax (1) - (2)	212.22	306.30	283.66	781.89	803.91	1,096.02
4	Tax expenses						
	Income Tax charge	34.12	62.26	37.81	153.25	128.80	217.61
	Income Tax charge relating to earlier period	(1.26)	-	0.50	(1.26)	0.50	0.50
	Deferred tax charge/(credit)	14.44	11.65	29.35	36.97	57.15	49.83
	Total tax expenses	47.30	73.91	67.66	188.96	186.45	267.94
5	Profit for the period/year (3) - (4)	164.92	232.39	216.00	592.93	617.46	828.08
6	Other comprehensive income						
	<i>Items that will not be reclassified subsequently to profit and loss:</i>						
	Re-measurement gains/(loss) on defined benefit plans	(3.16)	1.30	(1.33)	(0.56)	(2.68)	5.02
	Income tax effect	0.78	(0.32)	0.33	0.14	0.67	(1.26)
	Total other comprehensive income/(loss) for the period/year	(2.38)	0.98	(1.00)	(0.42)	(2.01)	3.76
7	Total comprehensive income for the period/year, net of tax (5+6)	162.54	233.37	215.00	592.51	615.45	831.84
8	Paid-up equity share capital (Face Value of INR. 5/- each)	162.19	162.19	161.45	162.19	161.45	161.45
	Other equity						8,771.53
	Earnings per equity share (Not annualized for quarter):						
	Basic (INR)	5.08	7.12	6.69	18.31	19.12	25.65
	Diluted (INR)	5.01	7.00	6.54	18.01	18.72	25.13



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune

Date: February 5, 2026

Notes to Unaudited Standalone Financial Results:

1. These standalone unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 5, 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 initiated under the provisions of section 132(1) and section 133A of the Income Tax Act, 1961 ("the search operations"), the Company had received assessment order dated March 31, 2024 for Assessment Year ("AY") 22-23, and orders for AY 23-24, AY 21- 22, AY 20-21 and AY 17-18 were received during last week of March 31, 2025 under the Income Tax Act, 1961 ("the Orders").

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

Further, after the quarter ended December 31, 2025, the Company received show cause notices dated January 07, 2026, for AY 18-19 and AY 19-20 in connection with the assessment proceedings consequent to search mentioned above, the Company has submitted the preliminary information requested, and the hearing is awaited. Based on management's assessment, the points raised in these show cause notices are consistent with those in previous years, where aforesaid assessment orders have already been issued.

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 previous period financial statements and Company's financial position as of December 31, 2025, and on its performance for the period ended on that date.

5. On 21 November 2025, the Government of India notified four new Labour Codes viz. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate implementation of the Codes. Based on actuarial valuation carried out, management's assessment and the guidance issued by the Institute of Chartered Accountants of India, Company has recognised the incremental impact arising primarily due to the change in the definition of wages prescribed under the new Labour Codes. The Company continues to monitor the finalisation of Central and State Rules and any further clarifications issued by the Government and will recognise additional accounting impacts, if any, based on such developments

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

Place: Pune
Date: February 5, 2026



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

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

To The Board of Directors Krsnaa Diagnostics Limited

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of Krsnaa Diagnostics Limited (hereinafter referred to as 'the Holding Company'), its subsidiaries, (the Holding Company and its subsidiaries together referred to as the 'Group') and its share of the net loss after tax and total comprehensive income of its associates for the quarter ended December 31, 2025 and the year-to-date results for the period from April 01, 2025 to December 31, 2025 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulations').

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

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Regulations, to the extent applicable.

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

Sr. No	Name of the Entity	Relationship with the Holding Company
1	Krsnaa Diagnostics (Mohali) Private Limited	Wholly owned subsidiary
2	KDPL Diagnostics (Amritsar) Private Limited	Wholly owned subsidiary
3	KDPL Diagnostics (Bathinda) Private Limited	Wholly owned subsidiary
4	KDPL Diagnostics (Ludhiana) Private Limited	Wholly owned subsidiary



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5	KDPL Diagnostics (Patiala) Private Limited	Wholly owned subsidiary
6	KDPL Diagnostics (Jalandhar) Private Limited	Wholly owned subsidiary
7	KDPL Diagnostics (SAS Nagar) Private Limited	Wholly owned subsidiary
8	Krsnaa Retail Private Limited	Wholly owned subsidiary
9	Apulki Healthcare Private Limited	Associate
10	Apulki Healthcare (KDMC) Private Limited	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 review reports of other auditors referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to Note No. 4 of the consolidated unaudited financial results in respect of certain additions made by the Income Tax Authorities, on account of undisclosed income and disallowance of certain deductions claimed by the Holding Company, consequent to an assessment order passed and a demand raised on the Holding Company for the assessment year ("AY") 2017-18, and AY 2020-21 to AY 2023-24 in relation to search assessment proceedings conducted under section 132(1) and section 133A of the Income Tax Act, 1961. The Holding Company has filed an appeal with the Joint Commissioner (Appeals) or Commissioner of Income. Tax (Appeals) against the said Orders and has paid tax under protest amounting to Rs. 102.77 million. As elaborated in the said note, the holding company has also received show cause notices for AY 18-19 and AY 19-20 and have submitted the preliminary information in response to those show cause notices.

Further, as explained in the note, the management believes that the on-going assessment proceedings and the appeal filed by the Holding Company, the impact on the previous period financial statements and current period consolidated unaudited financial results for the nine months ended December 31, 2025, including income tax, interest and other charges if any, will not have material impact.

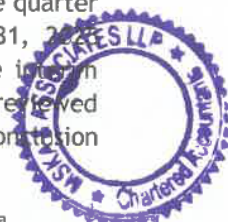
Our opinion is not modified in respect of above matter.

7. We did not review the interim financial results of one (1) subsidiary included in the Statement, whose interim financial results reflect total revenues of INR 166.25 million and INR 456.29 million, total net loss after tax of INR 20.70 million and INR 32.23 million and total comprehensive loss of INR 20.67 million and INR 32.14 million, for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025 respectively, as considered in the Statement. The Statement also includes the Group's share of net loss after tax of INR 0.82 million and INR 0.64 million and total comprehensive loss of INR 0.82 million and INR 0.64 million for the quarter ended December 31, 2025 and for the period from April 01, 2025 to December 31, 2025 respectively, as considered in the Statement, in respect of two (2) associate, whose interim financial results has not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion

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on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary and associates, is based solely on the report of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

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: 26158877XHTUBV8993



Place: Pune

Date: February 05, 2026

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Statement of Unaudited Consolidated Financial Results for the quarter and nine months ended December 31, 2025

(INR Million, except earnings per share)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2025	September 30, 2025	December 31, 2024	December 31, 2025	December 31, 2024	March 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue from operations	1,812.01	2,059.91	1,745.12	5,801.70	5,310.84	7,171.60
	Other income	37.68	41.73	92.37	118.91	211.47	255.35
	Total Income	1,849.69	2,101.64	1,837.49	5,920.61	5,522.31	7,426.95
2	Expenses						
	Cost of material consumed	390.99	481.46	399.02	1,346.71	1,277.16	1,692.61
	Employee benefits expense	361.71	354.01	358.63	1,071.35	1,039.96	1,367.78
	Finance costs	77.88	81.92	61.33	222.80	178.38	246.51
	Depreciation and amortization expense	226.55	235.87	227.02	678.74	663.69	883.24
	Fees to hospitals and others	150.41	169.98	135.72	474.04	432.69	606.76
	Other expenses	444.49	462.90	400.99	1,339.67	1,189.59	1,603.18
	Total Expenses	1,652.03	1,786.14	1,582.71	5,133.31	4,781.47	6,400.08
3	Profit before share of profit in associate and tax (1) - (2)	197.66	315.50	254.78	787.30	740.84	1,026.87
4	Share of profit/(loss) in associate	(0.82)	0.10	-	(0.64)	-	-
5	Profit before tax (3) + (4)	196.84	315.60	254.78	786.66	740.84	1,026.87
6	Tax expenses						
	Income Tax charge	36.76	65.65	37.55	160.72	128.86	217.65
	Income Tax charge relating to earlier year	(1.26)	-	0.50	(1.26)	0.50	0.50
	Deferred tax charge	8.88	10.50	22.58	30.09	42.16	32.64
	Total tax expenses	44.38	76.15	60.63	189.55	171.52	250.79
7	Profit for the period/year (5) - (6)	152.46	239.45	194.15	597.11	569.32	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	(1.38)	1.26	(1.36)	1.76	(2.75)	6.31
	Income tax effect	0.11	(0.26)	0.34	(0.62)	0.69	(1.40)
	Total other comprehensive income/(loss) for the period/year	(1.27)	1.00	(1.02)	1.14	(2.06)	4.91
9	Total comprehensive income for the period/year (7) + (8)	151.19	240.45	193.13	598.25	567.26	780.99
	Profit for the period/year						
	Attributable to:						
	Equity Holders of the Holding Company	152.46	239.45	194.15	597.11	569.32	776.08
	Non Controlling Interests	-	-	-	-	-	-
		152.46	239.45	194.15	597.11	569.32	776.08
	Total other comprehensive income /(loss) for the period/year attributable to:						
	Equity Holders of the Holding Company	(1.27)	1.00	(1.02)	1.14	(2.06)	4.91
	Non Controlling Interests	-	-	-	-	-	-
		(1.27)	1.00	(1.02)	1.14	(2.06)	4.91
	Total comprehensive income for the period /year attributable to:						
	Equity Holders of the Holding Company	151.19	240.45	193.13	598.25	567.26	780.99
	Non Controlling Interests	-	-	-	-	-	-
		151.19	240.45	193.13	598.25	567.26	780.99
10	Paid-up equity share capital (Face Value of INR 5/- each)	162.19	162.19	161.45	162.19	161.45	161.45
	Other equity						8,666.25
	Earnings per equity share (Not annualised for period):						
	Basic (INR)	4.72	7.38	6.01	18.45	17.63	24.04
	Diluted (INR)	4.66	7.25	5.88	18.16	17.26	23.56



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737

Place: Pune
Date: February 5, 2026

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 February 5, 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 initiated under the provisions of section 132(1) and section 133A of the Income Tax Act, 1961 ("the search operations"), the Holding Company had received assessment order dated March 31, 2024 for Assessment Year ("AY") 22-23, and orders for AY 23-24, AY 21-22, AY 20-21 and AY 17-18 were received during last week of March 31, 2025 under the Income Tax Act, 1961 ("the Orders").

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

Further, after the quarter ended December 31, 2025, the Holding Company received show cause notices dated January 07, 2026, for AY 18-19 and AY 19-20 in connection with the assessment proceedings consequent to search mentioned above, the Holding Company has submitted the preliminary information requested, and the hearing is awaited. Based on management's assessment, the points raised in these show cause notices are consistent with those in previous years, where aforesaid assessment orders have already been issued.

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 previous period financial statements and Group's financial position as of December 31, 2025, and on its performance for the period ended on that date.

5. On 21 November 2025, the Government of India notified four new Labour Codes viz. the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020, consolidating 29 existing labour laws. The Ministry of Labour & Employment has issued draft Central Rules and FAQs to facilitate implementation of the Codes. Based on actuarial valuation carried out, management's assessment and the guidance issued by the Institute of Chartered Accountants of India, Company has recognised the incremental impact arising primarily due to the change in the definition of wages prescribed under the new Labour Codes. The Company continues to monitor the finalisation of Central and State Rules and any further clarifications issued by the Government and will recognise additional accounting impacts, if any, based on such developments

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

Place: Pune
Date: February 5, 2026



For and on behalf of Board of Directors
Krsnaa Diagnostics Limited

Rajendra Mutha
Chairman & Whole-time Director
DIN: 01066737