

Date: 02nd February, 2022

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

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

Scrip ID: KRSNAA
Scrip Code: 543328

Symbol: KRSNAA
Series: EQ

Dear Sir/Madam,

Subject: Q3FY2022 Earnings Presentation

Pursuant to the provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find attached herewith an Earnings Presentation on Unaudited Financial Results of the Company for the period ended on 31st December, 2021.

Request you to take the same on your records.

Thanking you,
Yours sincerely,

For Krsnaa Diagnostics Limited



Nikhil Deshpande
Company Secretary



Encl: As above



Krsnaa
DIAGNOSTICS

LET'S DO GOOD...



9M FY2022 Earnings Presentation

**One of INDIA'S LARGEST
Differentiated Diagnostic
Service Provider**



Business Overview

Fastest growing and differentiated diagnostic service provider in India

2011

Incorporated

Aug-21

Listing at BSE
and NSE

1,900+

Diagnostics
Centre

14 States

Presence in India

29 Million

Patients Served
Since Inception

Krsnaa Diagnostics is one of the **fastest growing and differentiated diagnostic service provider** with services including radiology, pathology and tele-radiology

Provides **quality** and inclusive diagnostic services at **disruptive rates** across various segments with a focus on Public Private Partnership model

One of India's largest tele-radiology reporting hubs in Pune with capability to scale process of X-rays, CT scans and MRI scans and serves patients in remote locations

Workforce comprises of 186 radiologists, 34 pathologists, 7 microbiologists and **over 2,700 qualified professionals** including clinicians, technicians and operators

Rs. 396 cr | 53%

FY21 Revenue and
Y-o-Y Growth

Rs. 95 cr | 24%

FY21 EBITDA and
Margins

64%

Revenue Growth
CAGR FY18-21

89%

Avg. EBITDA to Cash
Flow Conversion
FY18-21



Sustainable business model backed by underlying competitive advantages and well positioned to drive growth

1

Revenue Visibility

- **Long-term of contracts (between 5-10 years)** with inbuilt price escalation mechanism ensures higher and consistent visibility of revenues
- Government focus on investing in healthcare at underpenetrated rural and municipal corporations will provide an impetus to PPP model

2

Captive Customer Base

- Large addressable customer base from Day 1 of operations, as majority of the population is treated at government hospitals
- Customer base is **driven by both patient's visiting government hospitals and direct walk-ins driven** by relatively cheaper rates with best-in class infrastructure and timely reporting

3

Cost Efficiencies

- **Zero doctor referrals fees** for patient acquisition and limited expenses incurred in marketing and promotion
- **Zero rentals to government hospitals** for providing the space and availability of subsidized utility and electricity rates
- Due to large procurement, equipment is purchased at lower cost and CMC contracts are availed at discounts

4

Operational Synergies

- **Unique tele-reporting hub in Pune** ensures quick and efficient services for both new and existing facilities
- Centralized operations ensure most proficient doctor and radiologist are engaged over long term with a efficient payout structure for both

5

Higher Tender Renewal Probability

- Existing investment on equipment and infrastructure, large scale of operations and cost competitiveness have resulted in **strong bid-win rate of 78%** in the past and trend is expected to continue
- Ability to quote attractive pricing at the time of renewal and strong track record of successfully renewing the contract

PPP Diagnostics Centres – Best in Class Infrastructure

Developing world class diagnostics infrastructure at the centres and becoming preferred partner under PPP

(Actual images of Krsnaa Diagnostics Centre inside Government hospitals)

Reception



Waiting Area



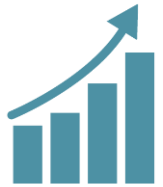
Best in Class Machines and Infrastructure



Observation Room and Qualified Technicians



One of the **Fastest Growing Diagnostic Service Provider** in the country



Total Centre count increased at a **CAGR of 39%** from 682 in FY18 to 1,803 in FY21

Extensive Geographic Footprint



Centres across India with **presence in 14 States**. Diagnostic equipment is state-of-the-art and procured from leading OEMs

Strong Brand Equity



Well positioned to partner with the Government's initiative to provide **equitable, affordable and quality health care services**

Scalable and Agile Business Model



PPP is an asset light model which ensures robust revenue and **long-term contract provides revenue visibility**

Disruptive Pricing



Ability to **maintain cost competitiveness underpinned by leading volumes**, higher economies of scale and optimize cost structure

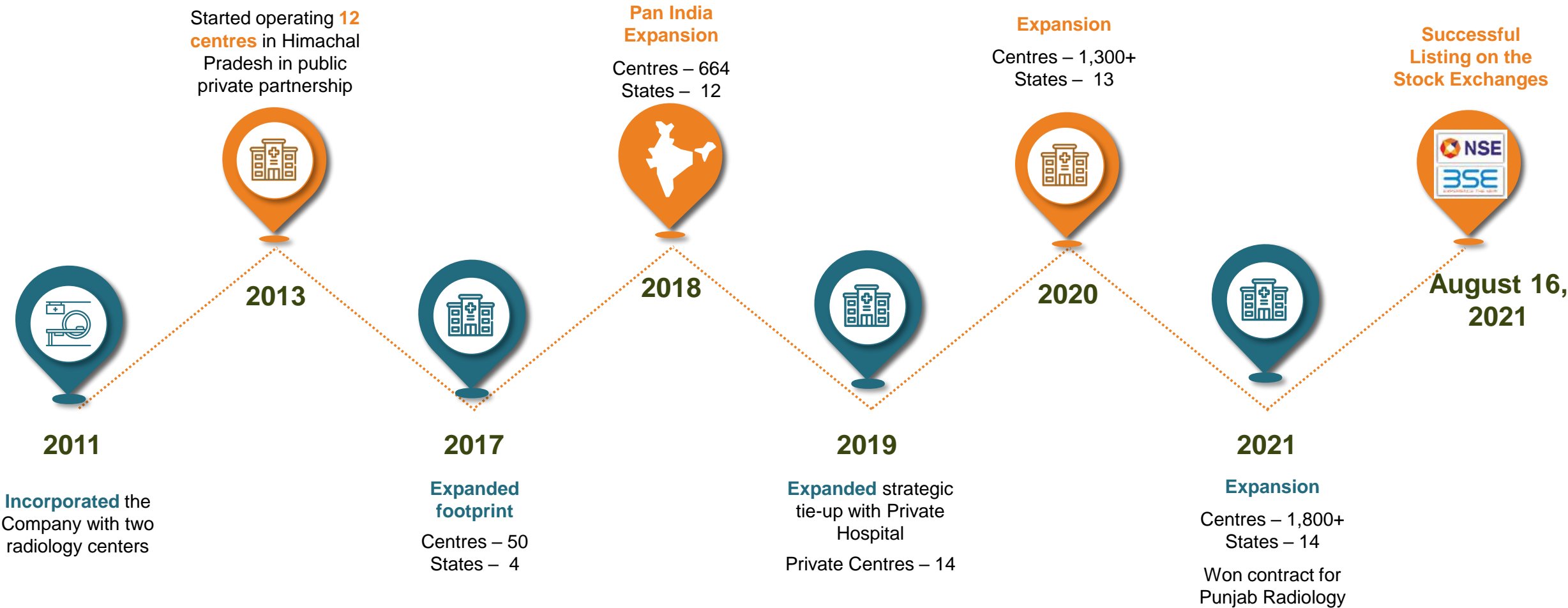
Stakeholder Value Creation



Defined strategy to deliver sustainable long-term growth

Fastest Growing Diagnostic Chain In India

Fastest growing diagnostic chain in India, offering high quality services at disruptive prices



Extensive Footprint and Infrastructure



Radiology Centres

130 Centres
CT Scans and MRI



1,303
Tele-Reporting Centres



1,433
Radiology Centres



Pathology Labs

46
Processing Labs



491
Collection Centres



537
Pathology Centres

As of Dec 2021



*Under Implementation

** The USG, Dexa, Mammography and TMT Centres are not marked in this map.

As of 31st December 2021



1,365 Radiology Labs

1,394 Tests on Offer

Served **3.06 mn** Customers in FY21

4,79,000+
CT Scans

1,45,000+
MRI Scans

2.4+ mn
X-Rays

Generating Revenue of **Rs. 1,619 mn**



465 Pathology Labs

2,544 Tests on Offer

Served **2.10 mn** Customers in FY21

5.4 mn
Non-Covid Tests Conducted

0.9 mn
Covid Tests Conducted

Generating Revenue of **Rs. 2,346 mn**

Diagnostic industry is underpenetrated in rural areas. Higher Government spend and initiatives is expected to drive PPP model faster than the overall diagnostic industry

PPP Model is Backed by Government Initiatives

- Rising prevalence of central schemes like Ayushman Bharat, is expected boost the PPP model in the diagnostic industry
- Increasing government spend with healthcare budget expected to grow from INR 627bn in FY20 to INR 713bn in FY22
- Government or government-sponsored schemes account for 73% of health insurance coverage provided
- Around 25,000+ public hospitals in India, aiming to improve quality of healthcare services and expand reach of essential diagnostic services
- Reduce high out-of-pocket expenditure incurred by patients and at the same time also enhance penetration of quality services at remote and underpenetrated locations
- 70% of the diagnostic facilities are concentrated in large cities across the country. Government establishments are encouraging private health care companies to provide affordable diagnostic services under PPP model and expand outreach in rural areas

Availability

Affordability

Key
Drivers

Accessibility

Acceptability

Government Hospitals invite open bids to operate diagnostic centre at their hospitals and prefers high quality service provider with lower rates as compared to market

Engagement Term ranges between **2 years and 10 years** and includes renewal clause subject to performance and mutual agreement

Contract sets out details of Equipment, Personnel, Infrastructure, Quality Checks and Payment Mode in detail

Space for diagnostic centre **is provided by public health agency** within existing medical facility at **no additional charge**

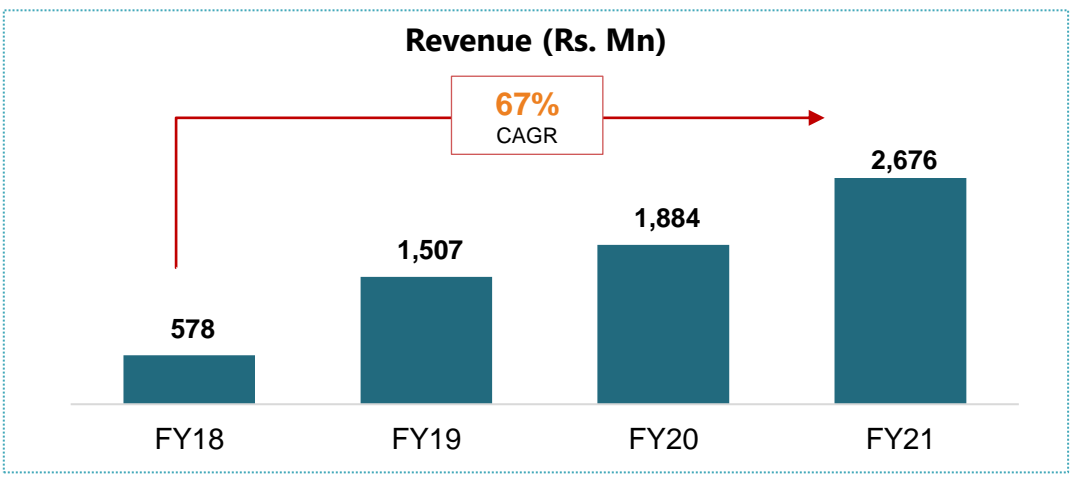
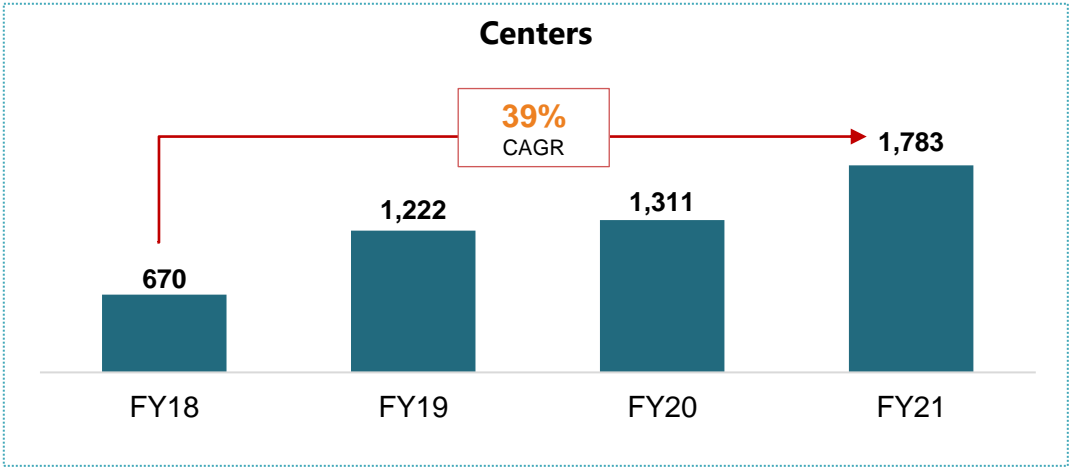
Diagnostic service provider need to invest and set up Radiology and Pathology labs as per the contract requirement

Krsnaa Diagnostic is the Partner for Public Health Agencies

- 1,905 dedicated centres under PPP Model across 14 states
- Scalable and agile business model with 100% qualification rate on technical grounds and bid-win rate of 77.6%
- Annual price escalation in the range of 2-5%, is generally a part of PPP contracts
- Efficient working capital management and no bad debts till date under any PPP contract
- 67% contribution to FY21 Revenues
- Monthly invoices are sent to government agencies and receivables days ranges between 60-90 days
- Higher chances of renewal at the end of contracts expiry due to well established infrastructure



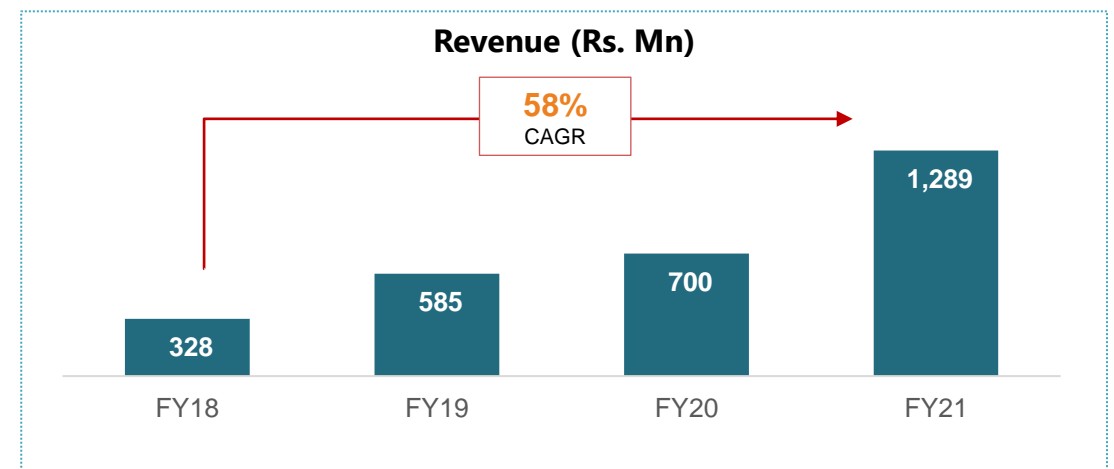
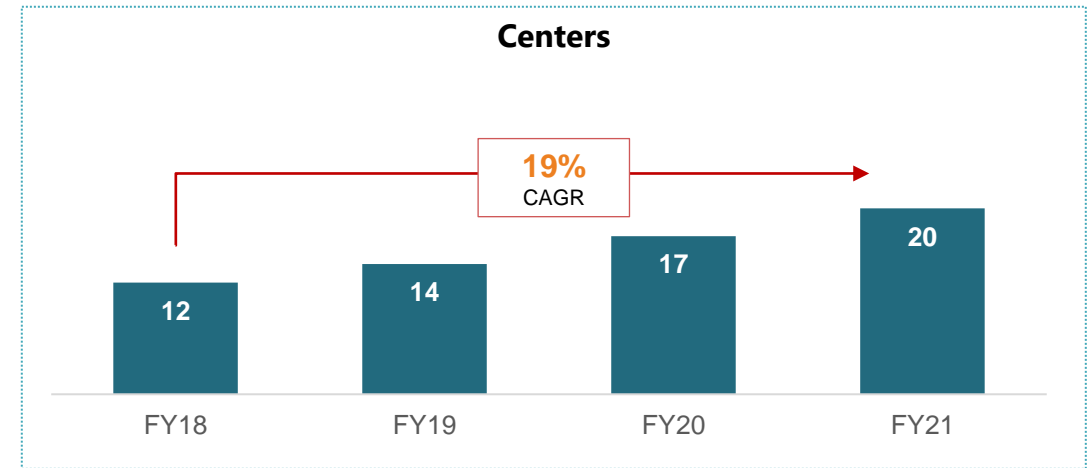
Track Record of Faster Expansion and Penetration in India



Strategic Tie-ups with Private Health Players

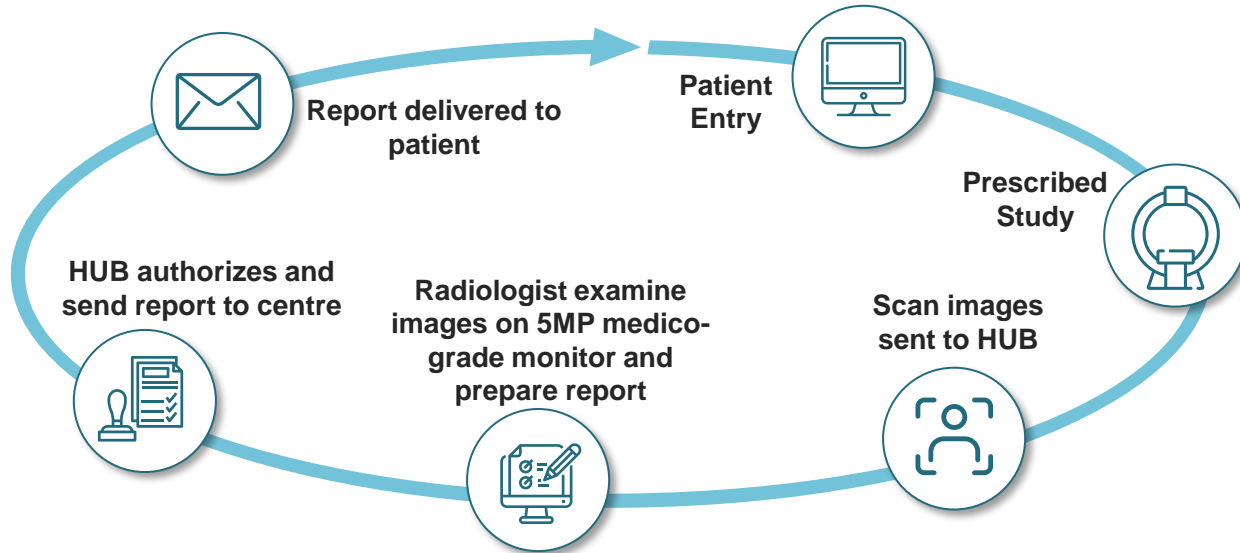
- Krsnaa Diagnostic is **selectively** entering into strategic tie-ups with leading Private Health Players
- **26 centres** under Private Model across 2 states
- **33%** contribution to FY21 Revenues
- Krsnaa continues to offer disruptive prices however the prices are slightly higher than prices under PPP model
- Revenue sharing model in the range of 20-30%
- Private Hospitals benefits from the Krsnaa Diagnostics high quality infrastructure, accurate diagnosis and quicker turnaround of reports capitalizing on tele-radiology reporting hub

Private Centres Drives Brand Visibility and Brand Recall



India's Largest Tele-Radiology Reporting Hub

Krsnaa Diagnostics hub and spoke model radiology facility in Pune is fully capable to process large volumes



- **Scalable** business model and enables wider penetration into tier II and tier III cities
- Analog images gets **converted into digital format** and sent to hub for examining and preparing report. **Addresses the shortage of full-time doctors** and staff in the diagnostics industry
- **Experienced** team of radiologists and lab technicians
- **Stringent quality control checks** to ensure highest reporting standards coupled and accurate diagnosis
- Krsnaa Diagnostics organizes **regular training session** to enhance skills of the workforce and keep them apprised of the latest technological advancement in the field of diagnostics
- **Sufficient capacity** to process large volumes in the coming years

4,578 Sq.ft. Well designed facility at Pune	190 Team of in-house tele-reporting radiologists from India and abroad	24x7 Uninterrupted connectivity between diagnostic centres and the hub
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Test	Monthly Capacity	FY21 Annual Volumes	Headroom
CT Scans	126,000	4,79,233	3.2x
MRIs	31,500	1,45,116	2.6x
X-Rays	1,500,000	24,29,683	7.4x

High Quality Diagnostic Services at Disruptive Prices

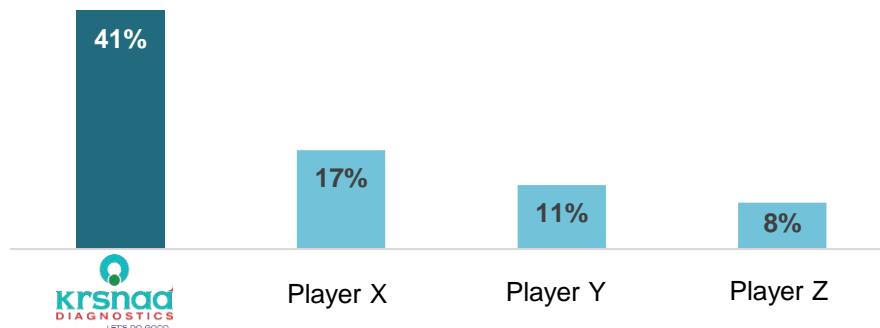
Krsnaa offers radiology tests at 45%-60% lower and pathology tests at 40%-80% lower than market rates

Segment	Test	Player 1	Player 2	Player 3	Krsnaa	% from min price
RDL	CT Brain	4,500	4,500	3,500	2,000	(43%)
RDL	MRI Brain	8,000	8,250	7,000	3,500	(50%)
PTH	CBC	250	250	200	146	(27%)
PTH	Blood Sugar	85	80	70	26	(63%)
PTH	Thyroid	500	550	550	216	(57%)
PTH	Vitamin D	1,500	1,250	1,450	595	(52%)
PTH	Vitamin B12	1,000	1,100	1,300	243	(76%)
PTH	HbA1C	550	440	400	141	(65%)

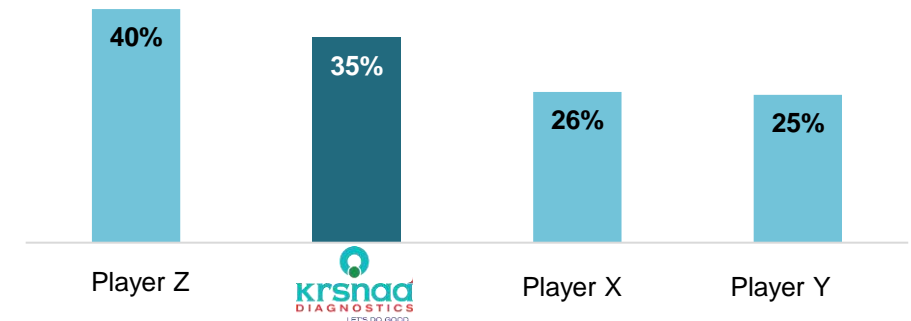
“Krsnaa Diagnostics offers high quality diagnostics services at disruptive prices.

Despite lower prices, the company has delivered one of the highest OPBDIT margins in FY20 driven by its efficient operating cost structure.”

Delivered Highest Test volume - CAGR FY18-20



OPBDIT Margins in FY2020



Note:

- OPBDIT for comparative purposes is calculated as EBITDA divided by Revenue less Discounts and Expenses related to Fees to Hospitals and Others

Defined Strategy to Deliver Sustainable Long Term Growth

Continue to Expand Presence across India

Expand network within India, particularly in current geographies by leveraging experience of deploying and operating diagnostic centres

Focus on private sector across both B2B and B2C segment by partnering with private healthcare providers, establishing standalone centres

1

Expand Diagnostic Services with Focus on Specialized Diagnostics

Enhance capabilities in specialized diagnostics like molecular and genomics

Create additional infrastructure at radiology centres to offer pathology services as well

Provide healthcare screening, chronic and lifestyle disease management services

2

Disciplined Acquisition to Expand Geographical Footprint

Pursue selective acquisitions and strategic alliances that provide access to technology, specialized services, market share and geographical reach

Execute bolt-on acquisitions and expedite post-acquisition integration

3

Grow Digital Footprint

Increase touch points and engagement through online initiatives

Leverage data analytics capabilities by creating intelligent dashboard

Implement artificial intelligence and machine learning

4

Continue to Improve Profitability and Efficiency

Rationalizing costs by exploring vendor financing, sources other than traditional banks such as multilateral agencies and sovereign funds, off-balance sheet funding arrangement

Increase efficiency by upgrading equipment & technology, negotiating competitive rates for equipment and reagents

5

Maintain High Social Impact

Establish centres that will provide diagnostic services at no charge or at subsidized rates to patients from lower income group through government schemes, to promote compliance with UN's SDGs

6



Recent Developments

Krsnaa Diagnostics won 5 PPP and private contracts to commission 29 CT Scanners and 8 MRI machines

1

Punjab Radiology contract

- Punjab Government will allocate vacant space to establish diagnostic centres
- Required to establish centres in 24 Government hospitals in Punjab with the deployment of 23 CT scanners and 6 MRI machines
- **Establish pathology** diagnostic centres
- Contract has an **escrow arrangement** under which, in the event any payments are delayed by more than 15 days, payments are released directly from the escrow account

2

Himachal Pradesh Radiology contract

- Hospitals in Solan and Bilaspur will provide for vacant space within the hospital premises for establishing diagnostic centers
- Required to establish a CT scan centre each, in a government hospital located in Solan and Bilaspur respectively

3

Karnataka Radiology contract

- Hospitals in Ramanagara and Udupi will provide for vacant space and other utilities within the hospital premises
- Required to setup one spiral CT scan centre in a hospital located in Ramanagara district and one MRI centre in a hospital located in Udupi

4

Maharashtra MCGM contract

- MCGM hospitals will provide space within the hospital and utilities on which diagnostic centres can be established
- Required to establish a CT scan centre at Pandit Madan Mohan Malviya Shatabdi Municipal General Hospital, Govandi; an MRI and CT scan centre at Rajawadi Hospital, Ghatkopar; a CT scan centre at Bhabha Hospital, Kurla

5

KJ Somaiya Hospital – Mumbai Private Radiology

- Establishing, management and maintenance of a diagnostic centre at K.J. Somaiya Hospital & Research Center Sion

High quality infrastructure and services at disruptive prices creates market awareness and drives direct walk-ins

Branding at Centres



World Class Infrastructure



Krsnaa Logo on all Reports



Krsnaa Diagnostics – Brand Awareness and Market Visibility

- Krsnaa aims at establishing best in class diagnostics centre at all locations
- Branding at the centres and reports to ensure higher brand recall
- High quality infrastructure and services at disruptive prices creates market awareness and drives direct walk-ins

PPP Projects – Implementation on Track

Punjab

Radiology

Total Centres	Operationalized in December 2021	Operationalized in January 2022	To be Operationalized in February and March 2022	
			Construction Completed	Construction WIP
25	1	4	7	13

Pathology

Total Centres Centers Collection Centres	Operationalized in December 2021	Operationalized in January 2022	To be Operationalized in February and March 2022	
			Construction Completed	Construction WIP
30 94	4 24	1 18	5 16	20 36

MCGM - Mumbai

Radiology

Total Centres	Operationalized in January 2022	To be Operationalized in February and March 2022
		Construction Completed
3	1 Bhabha Hospital, Kurla	2 Municipal General Hospital (Govandi) Rajawadi Hospital (Ghatkopar)

Himachal Pradesh

Radiology

Total Centres	To be Operationalized in February and March 2022	
	Construction Completed	Construction WIP
2	1 Bilaspur	1 Solon

Total Capital Expenditure incurred of Rs. 39 Crore for setting up new centres

New Centres Operationalized

Affordable, Accessible and Best in class Services



Strong Support from All Stakeholders



Best in Class Infrastructure and Qualified Staff

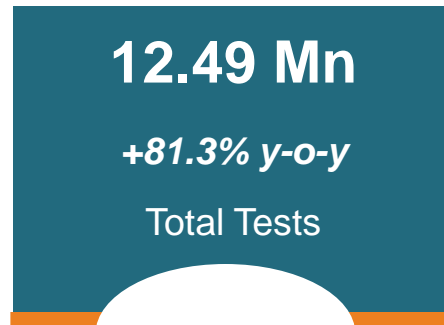
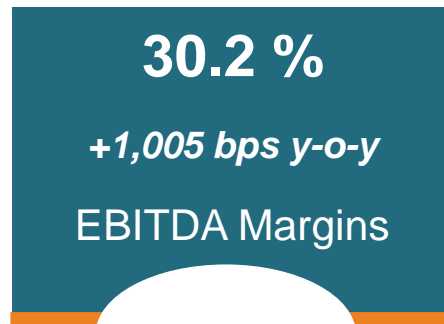
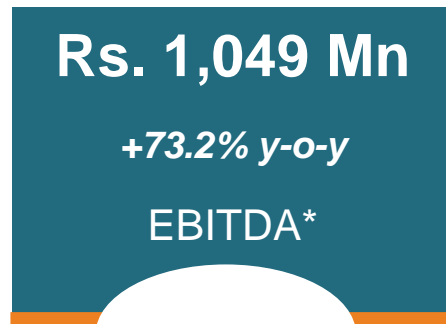




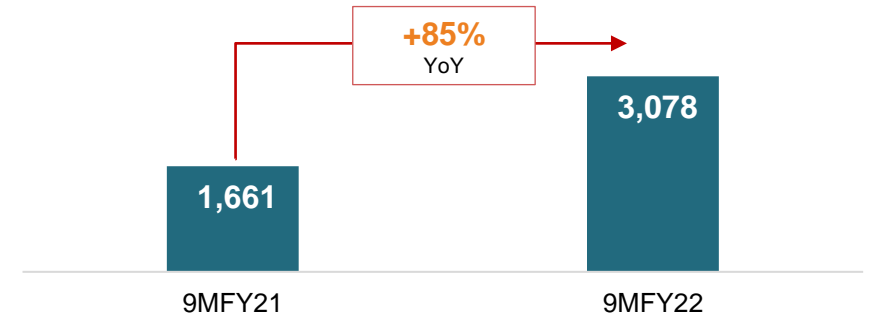
9M FY2022 Performance Update

9M FY2022 Performance Highlights

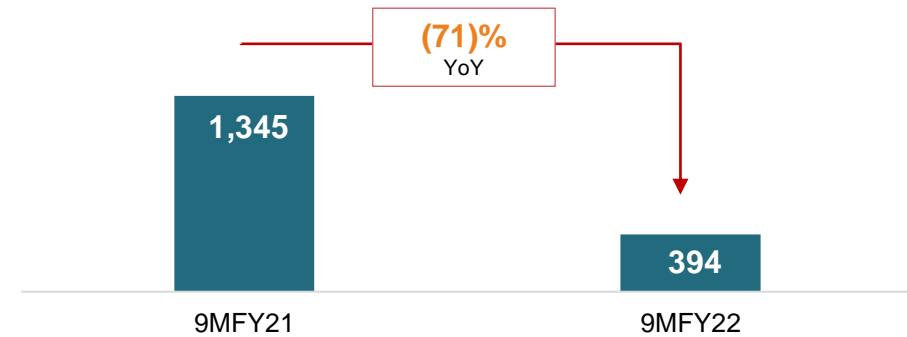
Krsnaa delivers stellar performance with Revenues of Rs. 347 Cr and EBITDA* of Rs. 105 Cr & margins of 30.2% in 9M FY22
In 9M FY22, Krsnaa surpasses FY21 numbers in terms of EBITDA and Profit Before Tax with strong improvement in margins



Core Business of Radiology and Pathology



Covid-19 Business



Notes:

Revenue mix is excluding Covid-19 business which contributed 11% to the Revenues

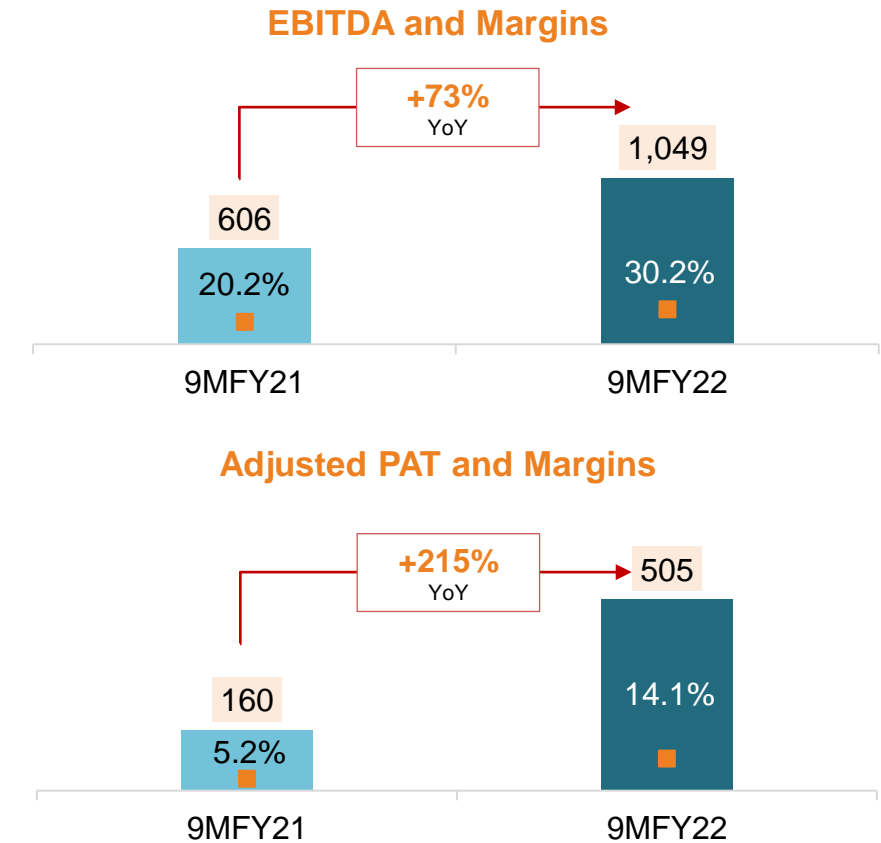
* EBITDA is excluding CSR and ESOP expenses

** PAT without exceptional Items

9M FY2022 Performance Highlights

Revenue up by 16%, EBITDA¹ up by 73% and PAT² is up by 215%
Core business drives strong growth while Covid-19 contribution continues to decline

- Revenues up by 16%, primarily driven by growth in core business i.e Radiology and Pathology which registered a Revenue increase of 85% y-o-y, which was partially offset by decline of 71% in Covid-19 revenues
- Core business contribution was 89% whereas Covid-19 business contributed 11% to the total revenues in 9M FY22
- Operating EBITDA¹ increased by 73% to Rs. 105 crore and margins improved significantly to 30.2% as compared to 20.2% in 9M FY21. The EBITDA margin improvement was underpinned by higher number of tests and contribution from core business
- Profit After Tax² up by 215% to Rs. 50 crore compared to Rs. 16 crore in 9M FY21
- PAT Margins improved significantly to 14.1% compared to 5.2% in 9M FY21
- Total number of 12.49 mn tests were conducted in 9M FY22 registering a significant increase of 81% on a y-o-y basis
- In core business, Radiology and Tele-Reporting registered an increase in average revenue per test and Covid-19 test prices continue to saw decline in test prices as compared to the last year



Notes:

1. EBITDA is excluding CSR and ESOP expenses
2. PAT without exceptional items



Commenting on the results, **Mr. Yash Mutha, Executive Director**, said:

“In 9MFY22, Krsnaa Diagnostics has delivered strong performance with revenues of Rs. 347 crore, an increase of 16% y-o-y. The growth was underpinned by Core Businesses which grew by 85% and partially offset by decline of 71% in Covid-19 revenues. EBITDA stood at Rs. 105 crore, a strong growth of 73% y-o-y with margins improving significantly to 30.2% as compared to 20.2% in 9M FY21. The EBITDA margin improvement was driven by higher number of tests, contribution from our Core Businesses and operational efficiencies in the business model. Similarly, Profit after tax stood at Rs. 50 crore, a growth of 215% with PAT margins of 14.1%. Furthermore, it is encouraging to see that within the first nine months of FY2022, Krsnaa has surpassed FY21 numbers in terms EBITDA and PAT.

On the operational front, we continue to see volume growth of 81% y-o-y across all core test categories in 9M FY22.

We continued our growth momentum in Q3 FY22, with revenue of Rs. 106 crore, an increase of 8.8% y-o-y. This growth is primarily driven by Core Business of Radiology and Pathology which grew by 34% y-o-y and was partially offset by a decline of 93% y-o-y in Covid-19 revenues. If we look at the performance on a sequential basis, the company registered growth in Core Business and Profit after tax grew up by 30% on q-o-q basis. During the quarter, we continued to focus on our underlying strengths and reduce dependance on covid business, along with overall moderation visible in the industry due to festive season.

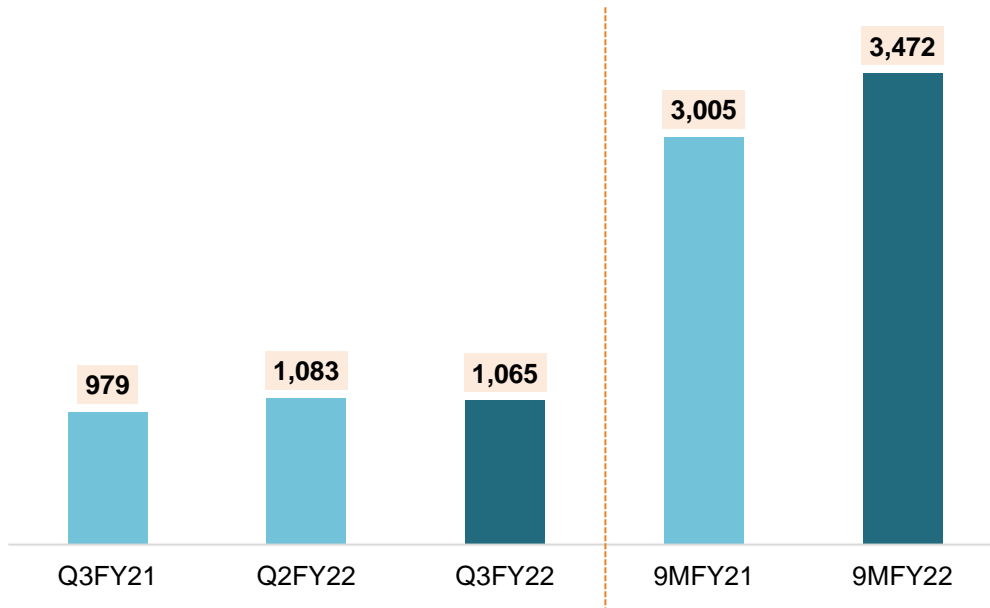
In terms of setting up new centres, the progress remains on track and by end of January 2022, we have operationalized 5 centres in Punjab and 1 centre in Mumbai for Radiology and 5 processing centres, 42 collection centres for Pathology in Punjab. There are 10 Radiology centres for which construction has already been completed and 14 centres are under construction, these centres are expected to operationalize in the coming months. We are well positioned to benefit from the commissioning on new centres and the meaningful contribution from these upcoming centres should be visible in the next fiscal year. In Q3 FY22, we have incurred a total Capex of Rs. 39 crores in setting up these facilities.

The performance during the year is a testament that Krsnaa Diagnostics has built a strong foundation to deliver consistent growth in its Core Business coupled with the operationalization of new centres, we are on our course to deliver accelerated growth in the coming years. With a well-defined growth strategy, we expect to remain one of the fastest growing diagnostic chain in India, creating value for all stakeholders and fulfilling our mission ‘To make a difference in the healthcare diagnostic industry’.”

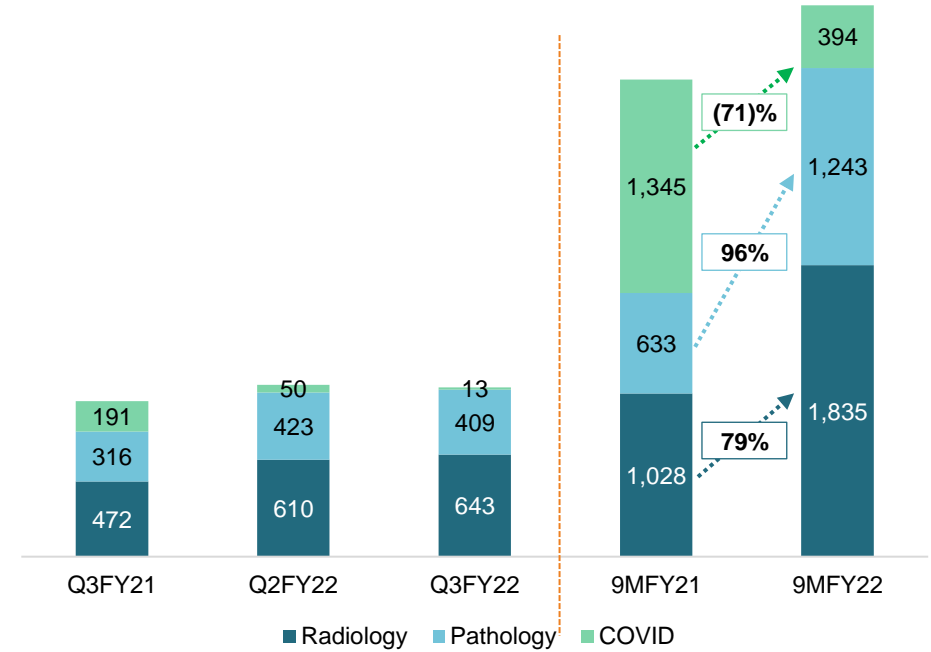
Revenue from Operations

16% Y-o-Y

(In Rs. Mn)



Revenue from Operations Breakdown



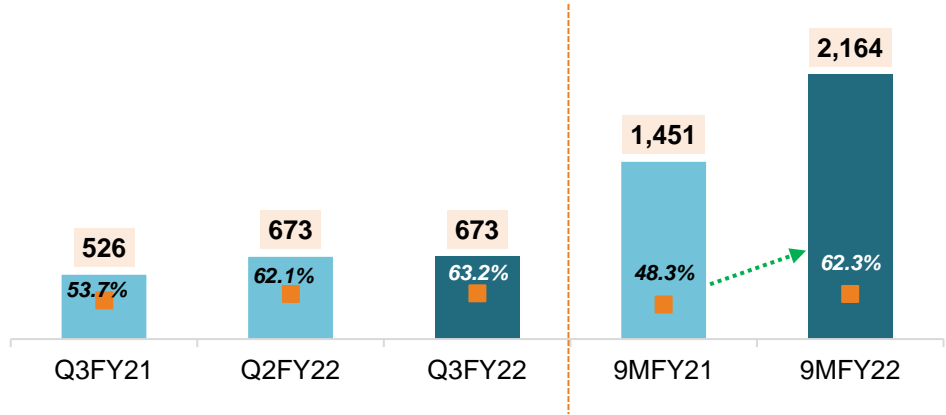
Note:

- YoY Growth is for 9MFY22 compared against 9MFY21

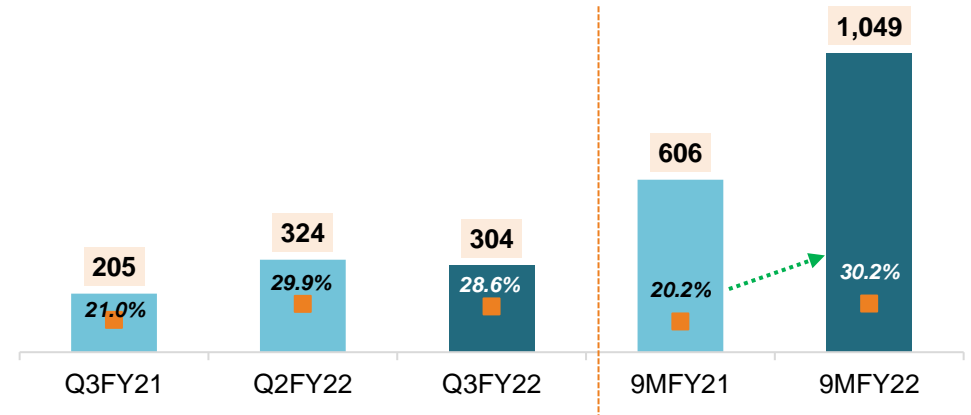
Profitability and Margins

(In Rs. Mn)

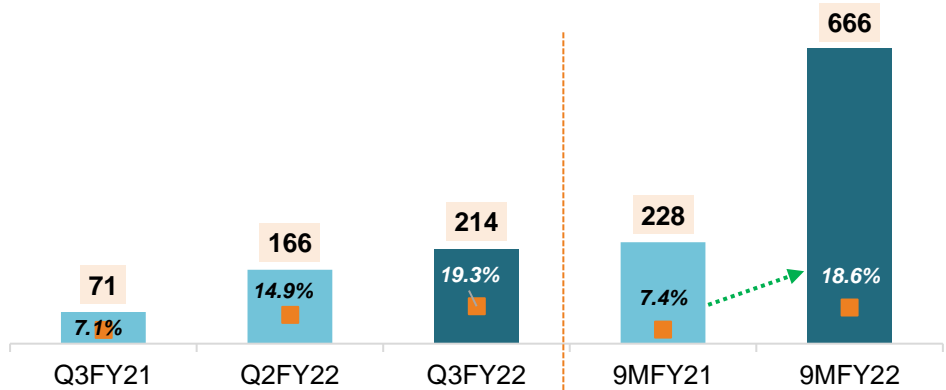
Gross Profits and Margins 49% Y-o-Y



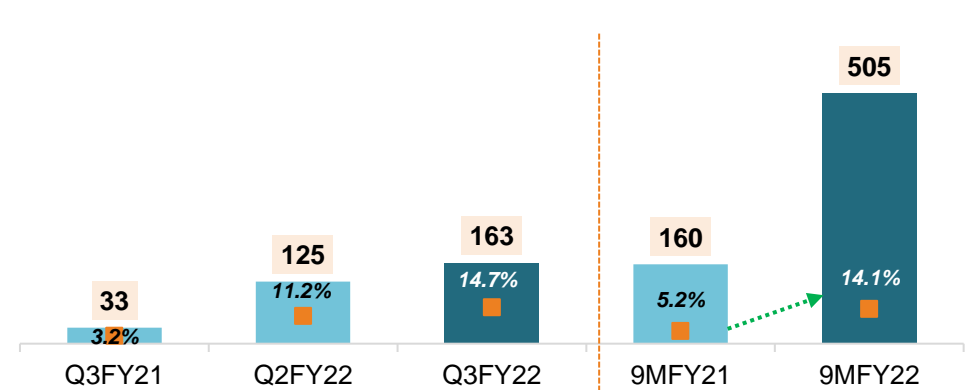
EBITDA and Margins* 73% Y-o-Y



Profit Before Tax** 192% Y-o-Y



Profit After Tax** 215% Y-o-Y



Notes:

YoY Growth is for 9MFY22 compared against 9MFY21

Gross Profit Margins and EBITDA margins are calculated on Revenue from Operations

* EBITDA is excluding CSR and ESOP expenses

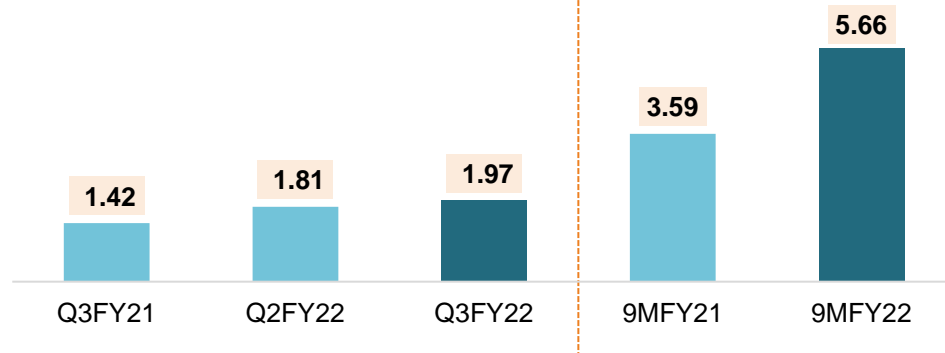
** PBT / PAT without exceptional Items

Operational Performance Trend

Core Business i.e Radiology and Pathology saw an increase in both, Number of Tests and Average Revenue Per Test in 9MFY22
Decline in average revenue per patient and per test in 9M FY22 is due to significant decline in the prices of Covid-19 tests

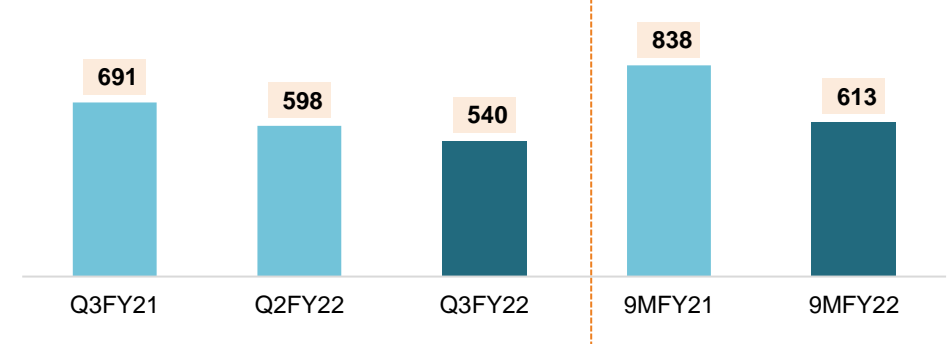
Number of Patient (in Mn)

58% Y-o-Y



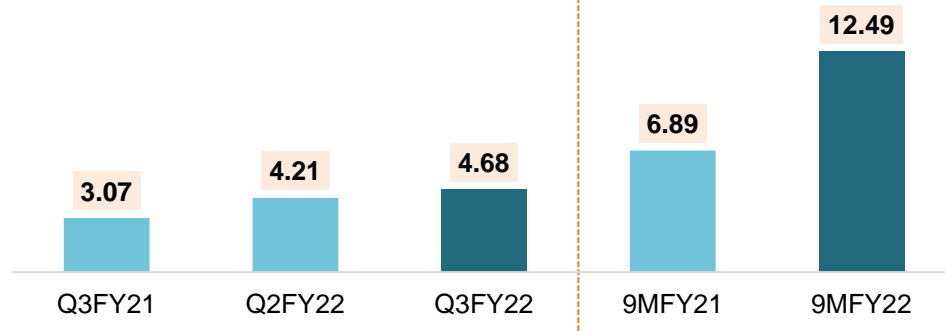
Average Revenue Per Patient (in Rs)

(27)% Y-o-Y



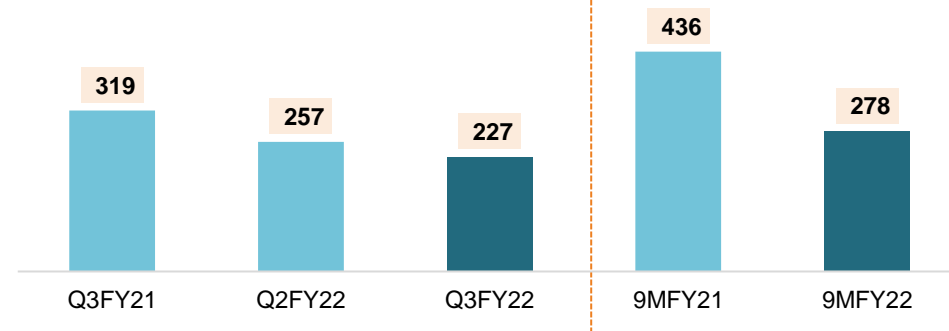
Number of Tests (in Mn)

81% Y-o-Y



Average Revenue Per Test (in Rs)

(36)% Y-o-Y



Notes:

- Average Revenue Per Test is calculated on Net Revenue (excluding Discounts)
- YoY Growth is for 9MFY22 compared against 9MFY21

Financial Performance

Particulars (in Mn)	Q3		Y-o-Y	Q2	Q-o-Q	Nine Months		Y-o-Y
	FY2022	FY2021	Growth (%)	FY2022	Growth (%)	FY2022	FY2021	Growth (%)
Core Business Revenues	1,052	788	33.6%	1,033	1.8%	3,078	1,661	85.3%
Covid-19 Revenues	13	191	(93.3)%	50	(74.3)%	394	1,345	(70.7)%
Revenue from Operations	1,065	979	8.8%	1,083	(1.7)%	3,472	3,005	15.5%
Other Income	43	23	86.0%	32	34.3%	108	94	15.3%
Total Income	1,108	1,002	10.6%	1,115	(0.6)%	3,580	3,099	15.5%
Cost of Material Consumed	117	162	(27.5)%	136	(13.6)%	476	685	(30.5)%
Fees to Hospitals and Others	274	291	(5.7)%	274	0.1%	832	870	(4.4)%
Employee Expenses	140	93	51.2%	125	12.0%	385	236	63.0%
Other Expenses	229	228	0.4%	224	2.2%	731	609	20.0%
EBITDA*	304	205	48.2%	324	(6.1)%	1,049	606	73.2%
Margin (%)	28.6%	21.0%		29.9%		30.2%	20.2%	
EBIT	237	131	81.0%	248	(4.5)%	833	423	97.1%
Margin (%)	21.4%	13.1%		22.3%		23.3%	13.6%	
PAT **	163	33	402.8%	125	30.5%	505	160	215.1%
Margin (%)	14.7%	3.2%		11.2%		14.1%	5.2%	
Profit/Loss on fair value movement of CCPS	-	-	-	-	-	-	2,528	(100.0)%
Reported Profit After Tax	163	33	402.8%	125	30.5%	505	1,959	(74.2)%
Margin	14.7%	3.2%		11.2%		14.1%	34.8%	

Notes:

EBITDA Margins are calculated on Revenue from Operations

* EBITDA is excluding CSR and ESOP expenses

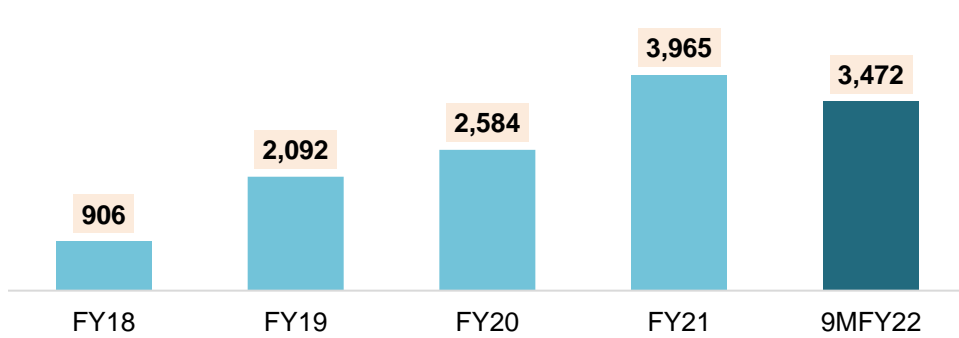
** PAT without exceptional Items

Annual Performance Trend

(In Rs. Mn)

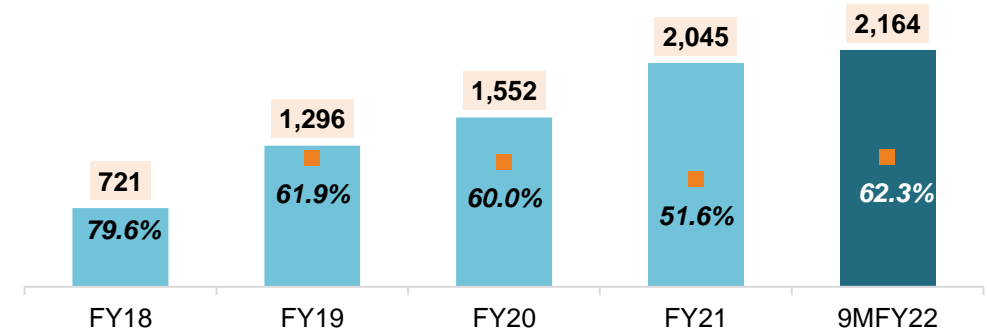
Revenue from Operations

64% CAGR



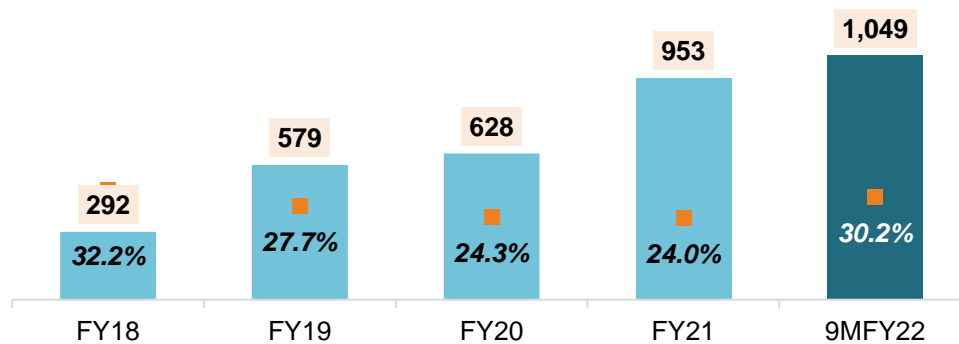
Gross Profits and Margins

42% CAGR



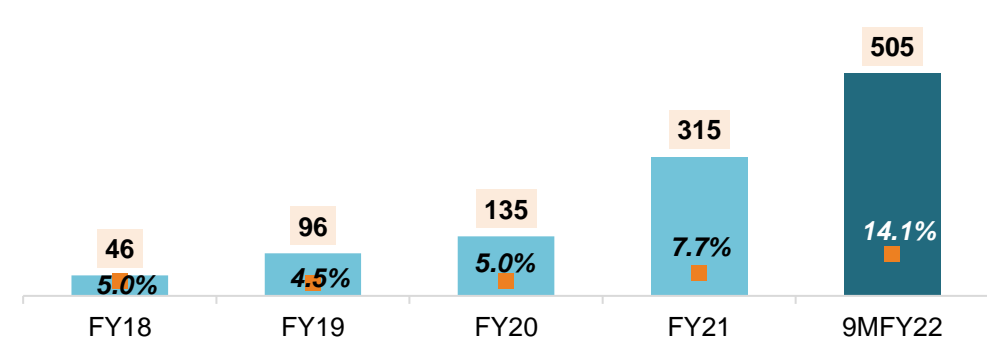
EBITDA* and Margins

48% CAGR



Profit After Tax**

89% CAGR



Notes:

- CAGR growth is for FY18-21 period
- Gross Profit Margins and EBITDA margins are calculated on Revenue from Operations
- * EBITDA is excluding CSR and ESOP expenses
- ** PAT without exceptional Items

This presentation contains statements that are “forward looking statements” including, but without limitation, statements relating to the implementation of strategic initiatives, and other statements relating to Krsnaa Diagnostics’ future business developments and economic performance. While these forward looking statements indicate our assessment and future expectations concerning the development of our business, a number of risks, uncertainties and other unknown factors could cause actual developments and results to differ materially from our expectations.

These factors include, but are not limited to, general market, macro-economic, governmental and regulatory trends, movements in currency exchange and interest rates, competitive pressures, technological developments, changes in the financial conditions of third parties dealing with us, legislative developments, and other key factors that could affect our business and financial performance.

Krsnaa Diagnostics undertakes no obligation to publicly revise any forward looking statements to reflect future / likely events or circumstances

For further information please contact:

Krsnaa Diagnostics

Nikhil Deshpande, Company Secretary
cs@krsnadiagnostics.com

Contact: +91 20 4695 4695

Churchgate Partners

Ravi Gothwal / Vikas Luhach,
krsnaa@churchgatepartners.com

Contact: +91 22 6169 5988



Contact us:

Krsnaa Diagnostics Ltd.
S.No.243,A-Hissa No.6/6 CTS No.4519,
Near Mayur Trade Centre,
Chinchwad, Pune,
India - 411 019

