



Ref: JSTL/BOD/BSE/2022-23/May22

Date: May 30, 2022

To,
The Manager
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001
(BSE Scrip Code: 538837)

Dear Sir/ Madam,

Sub: Outcome of Board Meeting held on 30.05.2022

Ref: Regulation 30 and 33 along with Schedule III of SEBI (LODR) Regulations, 2015

With reference to the subject cited, this is to inform the exchange that at the Board Meeting of Jeevan Scientific Technology Limited held on Monday, 30-May-2022 at 11.30 A.M at the registered office of the company, approved the following items of business:

1. Audited Financial Results Standalone and Consolidated for the quarter and year ended 31.03.2022 (enclosed).
2. Audited Financial Results Standalone together with Statement of Assets and Liabilities and Statement of Cash flow for the year ended 31.03.2022 (enclosed).
3. Auditors Report along with declaration of unmodified opinion for the year ended 31.03.2022 (enclosed).
4. Recommended a Final Dividend of Rs. 1.20/- per share subject to approval of members at the ensuing Annual General Meeting.
5. Appointment of M/s. K.P & Associates as Internal Auditor of the company for Financial Year 2022-23.
6. Appointment of Ms. Aakanksha, Practicing Company Secretary, as a Secretarial Auditor of the Company for Financial Year 2022-23.





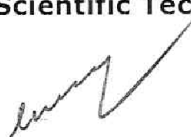
7. Granting of 76,000 options to the eligible employees of the company pursuant to JSTL ESOP Scheme 2016 as recommended by Nomination and Remuneration Committee. **(Refer Annexure – A)**

The meeting concluded at 4.00 P.M.

This is for your information and records.

Thanking You,

**For and on Behalf of the
Jeevan Scientific Technology Limited**


Krishna Kishore Kuchipudi
Vice Chairman and Managing Director
(DIN: 00876539)





Annexure A

Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015 as per SEBI CIRCULAR CIR/CFD/CMD/4/2015 dated 09.09.2015.

In accordance with the provisions of the Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations"), we hereby inform you that a meeting of the Board of Director of Jeevan Scientific Technology Limited (the "Company") has approved the recommendation of Nomination and Remuneration Committee for granting of 76,000 Employee Stock Options ("Options") convertible into equal number of Equity Shares of the Company at a face value of Rs. 10/- each, to the eligible employees of the Company under the JSTL Employee Stock Option Scheme - 2016 ("Scheme").

The terms of the grant, inter-alia, are as under:

S.No	Particulars	Details
1.	Brief details of options granted	Grant of 76,000 options to eligible employees. Effective grant date being 30.05.2022.
2.	Whether the scheme is in terms of SEBI (SBE) Regulations, 2014 (if applicable)	Employee Stock Options Scheme 2016 has been formulated and adopted by the Company in terms of the Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014.
3.	Total number of shares covered by these options	76,000 Equity Shares of face value Rs. 10 each. (Each Option is convertible into one Equity Share of the Company).
4.	Pricing Formula	Under this Scheme, the exercise price of the Shares will be decided by NRC.
5.	Options Vested	The said options shall vest as per the policy decided by the NRC but not before 1 year from the date of grant.
6.	Time within which option may be exercised	The exercise period shall be 1 – 5 years from the date of last vesting.
7.	Options exercised	Not applicable
8.	Money realized by exercise of Options	Not Applicable as this communication is pertaining to grant of Options under the Scheme.
9.	The total number of Shares arising as a result of exercise of Option	Not Applicable as this communication is pertaining to grant of Options under the Scheme.
10.	Options lapsed	Not Applicable as this communication is pertaining to grant of Options under the Scheme.
11.	Variation in terms of Options	Not Applicable
12.	Brief details of significant terms	The Scheme is administered by the Nomination and Remuneration Committee. The grant of Options is



		based upon the eligibility criteria as mentioned in the Scheme. The granted Options, once vested shall entitle the Option holder to acquire equal number of Equity Shares, upon payment of exercise price and applicable taxes in accordance with terms and conditions of the Scheme. The granted Options shall vest within minimum period of 1 year and maximum period of 5 years from the date of grant. The Exercise Price of the Options granted to an Eligible Employee shall be determined by the Nomination and Remuneration Committee subject to conforming to applicable accounting policies. Provided, however, the Exercise Price shall in no event be less than the face value of the Shares.
13.	Subsequent changes or cancellation or exercise of such Options.	Not Applicable as this communication is pertaining to grant of Options under the Scheme.
14.	Diluted earnings per share pursuant to the issue of equity shares on exercise of Options.	Not Applicable as this communication is pertaining to grant of Options under the Scheme.

Kindly take the same on record.

Thanking you,

Yours faithfully,

**For and on Behalf of the
Jeevan Scientific Technology Limited**

Krishna Kishore Kuchipudi
Vice Chairman and Managing Director
(DIN: 00876539)





Ref: JSTL/BOD/BSE/2022-23/May22

Date: May 30, 2022

To,
The Manager
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001
(BSE Scrip Code: 538837)

Dear Sir,

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

Ref: Scrip Code - 538837

I, K. Krishna Kishore, Vice Chairman and Managing Director of Jeevan Scientific Technology Limited hereby declare that, the Statutory Auditors of the company, M/s. Pavuluri & Co have issued an Audit Report with unmodified/unqualified opinion on Standalone and Consolidated Audited Financial Results of the company for the quarter and year ended 31st March, 2022.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No. No. CIR/CFD/CMD/56/2016 dated 27-05-2016.

Thanking you,

Yours faithfully,

For Jeevan Scientific Technology Limited


K. Krishna Kishore
Vice Chairman and Managing Director
(DIN: 00876539)



STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2022

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Year Ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Un Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue From Operations	1065.08	1606.55	1355.89	5655.49	4139.36
	(b) Other Income	511.62	38.73	7.85	590.98	92.43
	(c) Unbilled Revenue	0.00	0.00	0.00	0.00	53.00
	Total income	1,576.70	1,645.28	1,363.74	6,246.47	4,284.79
2	Expenses					
	(a) Cost of Material Consumed	51.59	90.73	117.14	369.43	274.55
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	125.30	129.58	(33.70)	369.93	(210.30)
	(c) Employee benefit expense	528.81	317.3	275.42	1502.38	917.72
	(d) Finance Cost	19.46	21.89	33.13	95.83	171.86
	(e) Depreciation and Amortisation expense	71.45	98.08	98.31	367.93	395.52
	(f) Other Expenses	417.36	441.87	526.98	1706.07	1417.59
	Total Expenses	1,213.97	1,099.45	1,017.28	4,411.57	2,966.94
3	Profit before exceptional items and Tax	362.73	545.83	346.46	1,834.90	1,317.85
4	Add(+)/Less(-) Exceptional items	-	-	-	-	-
5	Profit/ (Loss) before Tax	362.73	545.83	346.46	1,834.90	1,317.85
6	Tax Expenses	147.40	164.77	-0.24	608.59	191.92
7	Profit(Loss) for the Period from Continuing Operations	215.33	381.06	346.70	1,226.31	1,125.93
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-



Sl.No	Particulars	Quarter Ended			Year Ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Un Audited	Audited	Audited	Audited
10	Profit(Loss) from Discontinuing Operations after Tax		-	-	-	-
11	Profit(Loss) for the period	215.33	381.06	346.70	1,226.31	1,125.93
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	18.66	1.11	6.80	21.03	5.96
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-		-
	B (i) Items that will be reclassified to profit or loss		-	-		-
	(ii) Income tax relating to items that will be reclassified to profit or loss		-	-		-
13	Total Comprehensive Income for the period	233.99	382.17	353.50	1,247.34	1,131.89
14	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	1,530.15	1,530.15	1,530.15	1,530.15	1,530.15
15	Other equity excluding revaluation reserve	-	-	-	3,528.16	2094.74
16	Earnings per Equity share (for continuing operations)					
	a) Basic (Amount in Rupees)	1.53	2.50	2.31	8.15	7.40
	b) Diluted (Amount in Rupees)	1.53	2.50	2.31	8.15	7.40
17	Earnings per Equity share (for discontinued operations)					
	a) Basic (Amount in Rupees)		-		-	-
	b) Diluted (Amount in Rupees)		-		-	-
18	Earnings per Equity share (for Continuing & discontinued operations)					
	a) Basic (Amount in Rupees)	1.53	2.50	2.31	8.15	7.40
	b) Diluted (Amount in Rupees)	1.53	2.50	2.31	8.15	7.40

Notes to the Standalone Audited Financial Results

- The above financial results are prepared in accordance with IND AS notified under the Company (Indian Accounting Standards) Rules, 2015
- The above results have been reviewed by the Audit Committee at its meeting held on 30.05.2022 and approved by the Board of Directors of the Company on the same date.
- During the year, Company is operating in only one segment i.e., Clinical Research Services
- The company has considered the possible effects that may result from the pandemic relating to Covid 19 on the carrying amounts of receivables, inventories, property, plant and equipment and intangible assets. In developing the assumptions relating to the future possible uncertainties in the global economic conditions, the Company has, at the date of approval of these standalone financial results, used internal and external sources of information, including economic forecasts and estimates from market sources, on the expected future performance of the company. On the basis of evaluation and current indicators of future economic conditions, the Company expects to recover the carrying amounts of the above assets and does not anticipate any impairment to these financial and non -financial assets. However, the impact assessment of Covid-19 is a continuing process, given the uncertainties associated with its nature and duration. The company will continue to monitor any material changes in future economic conditions.
- The figures for the 4th quarter are the balancing figures between audited figures in respect of the full Financial Year and published un audited Year to date figures up to the 3rd quarter of the relevant financial year.
- Other Income includes Rs.404.22 Lakhs on Profit on Sale of Investments in subsidiary companies
- The Board of Directors have Recommended a Final Dividend @12% i.e is Rs.1.20 per share (Face Value of Rs. 10 each) for the year ended 31st March, 2022 on Paidup Capital of the Company.
- Employee benefit expenses includes Rs. 262.60 Lakhs towards ESOP provided as per " Ind AS 102 - Share Based Payments"
- Figures for the previous periods have been rearranged/ reclassified wherever necessary to conform to the current period presentation

Place:Hyderabad
Date:30.05.2022

for Jeevan Scientific Technology Limited
On behalf of the Board of Directors

K. Krishna Kishore
Vice Chairman & Managing Director

M Srikanth Sasidhar
CFO



Jeevan Scientific Technology Limited		
Stand alone Balance Sheet as at 31st Mar 2022		
(In Rupees)		
Particulars	As at 31.03.2022	As at 31.03.2021
	Audited	Audited
Assets		
(1)Non-current Assets		
a) Property, Plant and Equipment	140,962,334	158,688,106
b) Other Intangible Assets	49,756,818	46,600,824
c) Financial Assets		
i) Investments	-	10,269,070
ii) Loans	-	63,286,870
iii) Advances	48,650,587	41,300,902
d) Deferred tax asset (net)	-	6,061,921
(2)Current Assets		
a) Inventories	14,555,980	49,437,046
b) Financial Assets		
i) Trade receivables	76,098,771	124,584,286
ii) Cash and cash equivalents	13,484,035	27,284,585
iii) Bank balances other than (ii) above	284,212,265	29,563,173
iv) Loans & Advances (current)	5,806,241	5,110,498
v) Other Financial Assets	77,776,247	22,997,445
c) Current Tax Assets (Net)	62,490,482	45,952,303
d) Other Current Assets	4,992,879	4,629,389
Total	778,786,639	637,766,417
Equity and Liabilities		
Equity		
a) Equity Share Capital	153,014,650	153,014,650
b) Other Equity	352,816,229	209,473,657
Liabilities		
(1)Non-current Liabilities		
a) Financial liabilities		
Borrowings	42,256,577	77,699,329
b) Provisions	2,746,181	3,199,910
c) Deferred tax Liability (net)	5,004,024	-
(2)Current Liabilities		
a) Financial Liabilities		
i) Borrowings	52,463,295	506,177
ii) Trade Payables	20,020,749	26,358,431
iii) Other Financial liabilities	36,862,713	31,954,508
iv) Other Financial Creditors	-	7,042,253
b) Other current liabilities	63,990,992	111,159,011
c) Provisions	49,611,230	17,358,493
Total	778,786,639	637,766,417



Jeevan Scientific Technology Limited
Stand alone Cash flow statement for the Year ended 31st Mar 2022

(In Rupees)

S.No	Particulars	As at 31.03.2022 Audited	As at 31.03.2021 Audited
A.	Cash flow from operating activities		
	Net Profit before tax and extraordinary items	183,489,413	131,786,490
	Adjustments for:		
	Depreciation	36,793,574	39,551,686
	Other Comprehensive Income	2,103,183	596,107
	Loss on Sale of Assets	99,472	-
	Profit on Sale of Asset	(10,000)	-
	Interest	9,127,270	17,185,601
	Operating profit before working capital changes	231,602,912	189,119,883
	Changes in Working Capital		
	Inventories	34,881,066	(39,969,628)
	Trade and other receivables	44,315,555	(72,258,996)
	Trade and other Paybles	(39,182,322)	(6,828,467)
	Cash generated from operations before Tax	349,981,854	83,719,726
	Tax Provision	60,859,128	19,191,782
	Proposed Dividend	7,650,732	-
	Interest paid	9,127,270	17,185,601
	Net cash from operating activity	272,344,725	47,342,343
B.	Cash flow from investing activities		
	Purchase of fixed assets	23,423,268	7,989,778
	Investments	-	-
	Sale/ Transfer of fixed assets	1,110,000	-
	Net cash used in investing activity	(22,313,268)	(7,989,778)
C.	Cash flow from financing activity		
	Proceeds from loans	(35,442,752)	(1,327,917)
	Increase in Capital	-	-
	Increase in Other Equity	26,259,837	-
	Net cash generated in financing activity	(9,182,915)	(1,327,917)
	Net increase in cash and cash equivalents (A+B+C)	240,848,542	38,024,648
	Cash and cash equivalents as at 31.03.2021	56,847,758	18,823,111
	Cash and cash equivalents as at 31.03.2022	297,696,300	56,847,758

Place:Hyderabad
Date:30.05.2022

for Jeevan Scientific Technology Limited
On behalf of the Board of Directors

K. Krishna Kishore
Vice Chairman & Managing Director

M. Srikanth Sasidhar
M. Srikanth Sasidhar
CFO



JEEVAN SCIENTIFIC TECHNOLOGY LIMITED
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Hyderabad-500008.
CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2022

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Year Ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Un Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue From Operations	1192.35	2101.77	1537.28	6779.30	4787.59
	(b) Other Income	511.62	38.87	9.13	592.44	93.91
	(c) Unbilled Revenue	0.00	0.00	0.00	0.00	53.00
	Total income	1,703.97	2,140.64	1,546.41	7,371.74	4,934.50
2	Expenses					
	(a) Cost of Material Consumed	51.59	90.73	117.14	369.43	274.55
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	125.30	129.58	-33.70	369.93	-210.30
	(c) Employee benefit expense	643.95	507.12	360.33	2052.19	1253.34
	(d) Finance Cost	19.50	22.17	15.24	96.30	209.36
	(e) Depreciation and Amortisation expense	71.45	98.38	98.63	368.88	396.83
	(f) Other Expenses	583.24	700.83	605.76	2312.19	1645.78
	Total Expenses	1,495.03	1,548.81	1,163.40	5,568.92	3,569.56
3	Profit before exceptional items and Tax	208.94	591.83	383.01	1,802.82	1,364.94
4	Add(+)/ Less(-) Exceptional items	-	-	-	-	-
5	Profit/ (Loss) before Tax	208.94	591.83	383.01	1,802.82	1,364.94
6	Tax Expenses	147.40	164.77	-1.22	608.46	190.94
7	Profit(Loss) for the Period from Continuing Operations	61.54	427.06	384.23	1,194.36	1,174.00
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-





Sl.No	Particulars	Quarter Ended			Year Ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Un Audited	Audited	Audited	Audited
10	Profit(Loss) from Discontinuing Operations after Tax		-	-		-
11	Profit(Loss) for the period	61.54	427.06	384.23	1,194.36	1,174.00
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	18.66	1.11	6.80	21.03	5.96
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-
13	Total Comprehensive Income for the period	80.20	428.17	391.03	1,215.39	1,179.96
14	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	1,530.15	1,530.15	1,530.15	1530.15	1530.15
15	Other equity excluding revaluation reserve					1972.12
16	Earnings per Equity share (for continuing operations)					
	a) Basic (Amount in Rupees)	0.52	2.80	2.56	7.94	7.71
	b) Diluted (Amount in Rupees)	0.52	2.80	2.56	7.94	7.71
17	Earnings per Equity share (for discontinued operations)					
	a) Basic (Amount in Rupees)					
	b) Diluted (Amount in Rupees)					
18	Earnings per Equity share (for Continuing & discontinued operations)					
	a) Basic (Amount in Rupees)	0.52	2.80	2.56	7.94	7.71
	b) Diluted (Amount in Rupees)	0.52	2.80	2.56	7.94	7.71

Notes to the Consolidated Audited Financial Results

- The above financial results are prepared in accordance with IND AS notified under the Company (Indian Accounting Standards) Rules, 2015
- The above results have been reviewed by the Audit Committee at its meeting held on 30.05.2022 and approved by the Board of Directors of the Company on the same date.
- The Group currently has two segments (i) clinical research services and (ii) Information technology services.
- The company has considered the possible effects that may result from the pandemic relating to Covid 19 on the carrying amounts of receivables, inventories, property, plant and equipment and intangible assets. In developing the assumptions relating to the future possible uncertainties in the global economic conditions, the Company has, at the date of approval of these standalone financial results, used internal and external sources of information, including economic forecasts and estimates from market sources, on the expected future performance of the company. On the basis of evaluation and current indicators of future economic conditions, the Company expects to recover the carrying amounts of the above assets and does not anticipate any impairment to these financial and non -financial assets. However, the impact assessment of Covid-19 is a continuing process, given the uncertainties
- The figures for the 4th quarter are the balancing figures between audited figures in respect of the full Financial Year and published un audited Year to date figures up to the 3rd quarter of the relevant financial year.
- The above consolidated financial results include the Un Audited financial results of the wholly owned subsidiaries, M/s Enhops Solutions Pvt Ltd & Enhops Inc upto 31.01.2022.
- Other Income includes Rs.404.22 Lakhs on Profit on Sale of Investments in subsidiary companies
- Employee benefit expenses includes Rs. 262.60 Lakhs towards ESOP provided as per " Ind AS 102 - Share Based Payments"
- The Board of Directos have Recommended a Final Dividend @12% i.e Rs.1.20 per share (Face Value of Rs. 10 each) for the year ended 31st March, 2022 on Paidup Capital of the Company.
- Figures for the previous periods have been rearranged wherever necessary.



SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED (Consolidated Unaudited)
UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE YEAR ENDED 31ST MARCH, 2022

Particulars	Quarter Ended			Year Ended	
	31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
	Audited	Un Audited	Audited	Audited	Audited
SEGMENT REVENUE: (Net Sales / Income from Operations)					
a) Clinical Research Services	1,172.48	1,645.28	1,363.74	5,842.25	4,284.79
b) Information Technology Services	127.27	495.36	182.67	1125.27	649.71
c) Profit on Sale of Investments	404.22	-	-	404.22	-
Total:	1,703.97	2,140.64	1,546.41	7,371.74	4,934.50
LESS: Inter Segment revenue		-			-
Net Sales/income from Operations.	1,703.97	2,140.64	1,546.41	7,371.74	4,934.50
SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST					
a) Clinical Research Services	-21.99	567.72	361.47	1,526.98	1,489.47
b) Information Technology Services	-153.79	46.27	36.78	(32.08)	84.83
c) Profit on Sale of Investments	404.22			404.22	
Total:	228.44	613.99	398.25	1,899.12	1,574.30
LESS:					
i) Interest	19.50	22.17	15.24	96.30	209.36
ii) Other Un-Allocable Expenditure	-	-	-	-	-
iii) Un-Allocable Income	-	-	-	-	-
TOTAL PROFIT /(-LOSS) BEFORE TAX	208.94	591.82	383.01	1,802.82	1,364.94

Place: Hyderabad
Date: 30.05.2022

for Jeevan Scientific Technology Limited
On behalf of the Board of Directors

K. Krishna Kishore
Vice Chairman & Managing Director

M Srikanth Sasidhar
CFO



Jeevan Scientific Technology Limited		
Consolidated Balance Sheet as at 31st Mar 2022		
	(In Rupees)	
Particulars	As at 31.03.2022	As at 31.03.2021
	Audited	Audited
Assets		
(1)Non-current Assets		
a) Property, Plant and Equipment	140,962,334	158,688,106
b) Other Intangible Assets	49,756,818	46,600,824
c) Financial Assets		
i) Investments	-	10,269,070
ii) Loans	-	65,286,870
iii) Advances	48,650,587	41,300,902
d) Deferred tax asset (net)	-	6,061,921
(2)Current Assets		
a) Inventories	14,555,980	49,437,046
b) Financial Assets		
i) Trade receivables	76,098,771	124,584,286
ii) Cash and cash equivalents	13,484,035	27,284,585
iii) Bank balances other than (ii) above	284,212,265	29,563,173
iv) Loans & Advances (current)	5,806,241	5,110,498
v) Other Financial Assets	77,776,247	22,997,445
c) Current Tax Assets (Net)	62,490,482	45,952,303
d) Other Current Assets	4,992,879	4,629,389
Total	778,786,639	637,766,417
Equity and Liabilities		
Equity		
a) Equity Share Capital	153,014,650	153,014,650
b) Other Equity	352,816,229	209,473,657
Liabilities		
(1)Non-current Liabilities		
a) Financial liabilities		
Borrowings	42,256,577	77,699,329
b) Provisions	2,746,181	3,199,910
c) Deferred tax Liability (net)	5,004,024	-
(2)Current Liabilities		
a) Financial Liabilities		
i) Borrowings	52,463,295	506,177
ii) Trade Payables	20,020,749	26,358,431
iii) Other Financial liabilities	36,862,713	31,954,508
iv) Other Financial Creditors	-	7,042,253
b) Other current liabilities	63,990,992	111,159,011
c) Provisions	49,611,230	17,358,493
Total	778,786,639	637,766,417

Place:Hyderabad ;
Date:30.05.2022

for Jeevan Scientific Technology Limited
On behalf of the Board of Directors

K. Krishna Kishore
Vice Chairman & Managing Director

(Signature)
M Srikanth Sasidhar
CFO



Jeevan Scientific Technology Limited			
Consolidated Cash flow statement for the Year ended 31st Mar 2022			
(In Rupees)			
S.No	Particulars	As at 31.03.2022	As at 31.03.2021
		Audited	Audited
A.	Cash flow from operating activities		
	Net Profit before tax and extraordinary items	183,489,413	131,786,490
	Adjustments for:		
	Depreciation	36,793,574	39,551,686
	Other Comprehensive Income	2,103,183	596,107
	Loss on Sale of Assets	99,472	-
	Profit on Sale of Asset	(10,000)	-
	Interest	9,127,270	17,185,601
	Operating profit before working capital changes	231,602,912	189,119,883
	Changes in Working Capital		
	Inventories	34,881,066	(39,969,628)
	Trade and other receivables	44,315,555	(72,258,996)
	Trade and other Paybles	(39,182,322)	(6,828,467)
	Cash generated from operations before Tax	349,981,854	83,719,726
	Tax Provision	60,859,128	19,191,782
	Proposed Dividend	7,650,732	-
	Interest paid	9,127,270	17,185,601
	Net cash from operating activity	272,344,725	47,342,343
B.	Cash flow from investing activities		
	Purchase of fixed assets	23,423,268	7,989,778
	Investments	-	-
	Sale/ Transfer of fixed assets	1,110,000	-
	Net cash used in investing activity	(22,313,268)	(7,989,778)
C.	Cash flow from financing activity		
	Proceeds from loans	(35,442,752)	(1,327,917)
	Increase in Capital	-	-
	Increase in Other Equity	26,259,837	-
	Net cash generated in financing activity	(9,182,915)	(1,327,917)
	Net increase in cash and cash equivalents (A+B+C)	240,848,542	38,024,648
	Cash and cash equivalents as at 31.03.2021	56,847,758	18,823,111
	Cash and cash equivalents as at 31.03.2022	297,696,300	56,847,758

Place:Hyderabad
Date:30.05.2022

for Jeevan Scientific Technology Limited
On behalf of the Board of Directors

K. Krishna Kishore
Vice Chairman & Managing Director

M Srikanth Sasidhar
M Srikanth Sasidhar
CFO



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS
TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED****Opinion**

We have audited the accompanying Statement of Standalone Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED (the "Company"), for the quarter and year ended March 31, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations;

and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2022 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone





financial statements for the three months and year ended March 31, 2022. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2022 that give 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 Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, 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 is 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 Standalone Financial Results as a whole are 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 Standalone Financial Results.

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 Standalone Financial Results, 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.

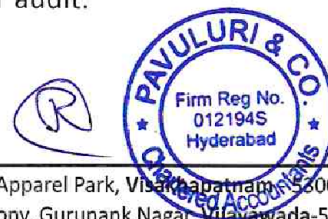
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance 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.





PAVULURI & Co.

CHARTERED ACCOUNTANTS

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Hyderabad - 500 033.
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Email : mail@pavuluriandco.com

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.

For PAVULURI & CO

Chartered Accountants

(Firm's Registration No. 012194S)

CA.N.RAJESH

Partner

(Membership No.223169)

UDIN: 22223169AJWJFW1321



Place: Hyderabad

Date: May 30, 2022

Branches :

Flat No : 301, Block C, Green City Towers, Green City Township, Near Export Apparel Park, Visakhapatnam - 530049.

D.No.54-20/7-1B, Plot No.10,Road No.2, Kanakadurga Gazzetted Officers colony, Gurunank Nagar, Vijayawada-520007. Ph: 0866-2545418

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS****TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED****Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2022 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

(i) includes the audited financial results of the subsidiaries (a) Enhops Solutions Private Limited (b) Enhops Solutions Inc ;

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

and

(iii) gives a true and fair view in conformity with the recognition and measurement laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2022.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results 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 ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



**Management's Responsibilities for the Consolidated Financial Results**

This Statement which includes Consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three month and year ended March 31, 2022. This responsibility includes preparation and presentation of the Consolidated Financial Results that give 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 Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with 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 Group 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 the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results 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 this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities 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 Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

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

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are 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

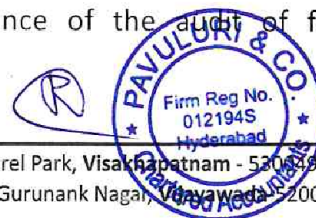




expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Consolidated Financial Results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial





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information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results 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.

For PAVULURI & CO

Chartered Accountants

(Firm's Registration No. 012194S)

CA.N.RAJESH

Partner

(Membership No.223169)

UDIN: 22223169AJWKAH9532



Place: Hyderabad

Date: May 30, 2022

Branches :

Flat No : 301, Block C, Green City Towers, Green City Township, Near Export Apparel Park, Visakhapatnam - 530049.
D.No.54-20/7-1B, Plot No.10,Road No.2, Kanakadurga Gazetted Officers colony, Gurunank Nagar, Vijayawada-520007. Ph: 0866-2545418