



**Ref: JSTL/BOD/BSE/2021-22/Aug21**

**Date: August 09, 2021**

To  
Head - Listing Operations,  
BSE Limited,  
P.J. Towers, Dalal Street, Fort,  
Mumbai - 400 001

Dear Sir,

**Sub:** Copy of Stand Alone and Consolidated Un-Audited Financial Results for the  
Quarter Ended 30<sup>th</sup> June, 2021.

**Ref:** Scrip Code: 538837, Jeevan Scientific Technology Limited

Please find enclosed herewith a Copy of Stand Alone and Consolidated Un-Audited Financial Results for the Quarter Ended 30<sup>th</sup> June, 2021 which were taken on record by the Board of Directors at their Meeting held on 09<sup>th</sup> August, 2021.

This is for your information and records,

Thanking you,

Yours truly,

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

  
K. KRISHNA KISHORE  
VICE CHAIRMAN & MANAGING DIRECTOR  
(DIN: 00876539)



Encl. As above



**Ref: JSTL/BOD/BSE/2021-22/Aug21**

**Date: August 09, 2021**

To  
Head - Listing Operations,  
BSE Limited,  
P.J. Towers, Dalal Street, Fort,  
Mumbai - 400 001

Dear Sir,

**Sub:** Limited Review report of the Stand Alone and Consolidated Un-Audited  
Financial Results for the Quarter Ended 30<sup>th</sup> June, 2021.

**Ref:** Scrip Code: 538837, Jeevan Scientific Technology Limited

We are herewith enclosing the Limited Review Report issued by our Statutory Auditors relating to the Stand Alone and Consolidated Un-Audited Financial Results for the Quarter Ended 30<sup>th</sup> June, 2021 which were taken on record by the Board of Directors at their Meeting held on the 09<sup>th</sup> August, 2021.

This is for your information and records,

Thanking you,

Yours truly,

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

  
K. KRISHNA KISHORE  
VICE CHAIRMAN & MANAGING DIRECTOR  
(DIN: 00876539)



Encl. As above

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED  
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Golconda Post, Hyderabad-500008.  
STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th June, 2021

		Rupees in Lakhs			
Sl.No	Particulars	Quarter Ended			Year Ended
		30-06-2021 Un Audited	31-03-2021 Audited	30-06-2020 Un Audited	31-03-2021 Audited
1	Income				
	(a) Revenue From Operations	1376.04	1355.89	344.60	4139.36
	(b) Other Income	7.94	7.85	31.46	92.43
	(c) Unbilled Revenue	0	0.00	-33.80	53.00
	Total income	1,383.98	1,363.74	342.26	4,284.79
2	Expenses				
	(a) Cost of Material Consumed	83.69	117.14	10.78	274.55
	(b) Purchase of stock-in-trade				-
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-14.79	(33.70)	2.40	(210.30)
	(d) Employee benefit expense	331.94	275.42	166.98	917.72
	(e) Finance Cost	26.74	33.13	44.97	171.86
	(f) Depreciation and Amortisation expense	99.23	98.31	98.51	395.52
	(g) Other Expenses	431.91	526.98	141.39	1417.59
	Total Expenses	958.72	1,017.28	465.03	2,966.94
3	Profit before exceptional items and Tax	425.26	346.46	-122.77	1,317.85
4	Add(+)/Less(-) Exceptional items	-	-	-	-
5	Profit/ (Loss) before Tax	425.26	346.46	-122.77	1,317.85
6	Tax Expenses	138.19	-0.24	28.31	191.92
7	Profit(Loss) for the Period from Continuing Operations	287.07	346.70	-94.46	1,125.93
8	Profit(Loss) from Discontinuing Operations	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-

Sl.No	Particulars	Quarter Ended			Year Ended
		30-06-2021 Un Audited	31-03-2021 Audited	30-06-2020 Un Audited	31-03-2021 Audited
10	Profit(Loss) from Discontinuing Operations after Tax			-	-
11	Profit(Loss) for the period	287.07	346.70	-94.46	1,125.93
12	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	0.63	6.80	0.51	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	287.70	353.50	-93.95	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
15	Other equity excluding revaluation reserve		-	-	2094.74
16	Earnings per Equity share (for continuing operations)				
	a) Basic (Amount in Rupees)	1.88	2.31	-0.61	7.40
	b) Diluted (Amount in Rupees)	1.88	2.31	-0.61	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)	1.88	2.31	-0.61	7.40
	b) Diluted (Amount in Rupees)	1.88	2.31	-0.61	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 09.08.2021 and approved by the Board of Directors of the Company on the same date. These Results are also subjected to Limited Review by the Company's Statutory Auditors.
- 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 figures for the previous periods have been rearranged wherever necessary.
- Figures for the previous periods have been rearranged wherever necessary.

for Jeevan Scientific Technology Limited

On behalf of the Board of Directors

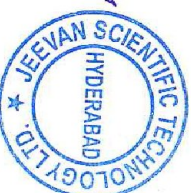
K. Krishna Kishore

Vice Chairman & Managing Director

M Srikanth Sasidhar

CFO

Place: Hyderabad  
Date: 09.08.2021



**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 ENDED 30TH JUNE, 2021**

Sl.No	Particulars	Quarter Ended				Year Ended
		30-06-2021	31-03-2021	30-06-2020	31-03-2021	
		UnAudited	Audited	UnAudited	Audited	
1	Income					
	(a) Revenue From Operations	1620.37	1537.28	533.40	4787.59	
	(b) Other Income	8.50	9.13	31.57	93.91	
	(c) Unbilled Revenue	0.00	0.00	-33.80	53.00	
	<b>Total income</b>	<b>1,628.87</b>	<b>1,546.41</b>	<b>531.17</b>	<b>4,934.50</b>	
2	Expenses					
	(a) Cost of Material Consumed	83.69	117.14	10.78	274.55	
	(b) Purchase of stock-in-trade		-	-	-	
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-14.79	-33.70	2.40	-210.30	
	(d) Employee benefit expense	441.83	360.33	252.63	1253.34	
	(e) Finance Cost	26.82	15.24	63.78	209.36	
	(f) Depreciation and Amortisation expense	99.55	98.63	98.84	396.83	
	(g) Other Expenses	521.65	605.76	188.86	1645.78	
	<b>Total Expenses</b>	<b>1,158.75</b>	<b>1,163.40</b>	<b>617.29</b>	<b>3,569.56</b>	
3	Profit before exceptional items and Tax	470.12	383.01	-86.12	1,364.94	
4	Add(+)/Less(-) Exceptional items		-	-	0.00	
5	Profit/ (Loss) before Tax	470.12	383.01	-86.12	1,364.94	
6	Tax Expenses	138.12	-1.22	28.31	190.94	
7	Profit(Loss) for the Period from Continuing Operations	332.00	384.23	-57.81	1174.00	
8	Profit(Loss) from Discontinuing Operations		-	-	-	
9	Tax Expenses on discontinuing Operations		-	-	-	

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Year Ended	
		30-06-2021 UnAudited	31-03-2021 Audited	30-06-2020 UnAudited	31-03-2021 Audited	
10	Profit(Loss) from Discontinuing Operations after Tax			-	-	-
11	Profit(Loss) for the period	332.00	384.23	-57.81	1,174.00	
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	0.63	6.80	0.51	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	332.63	391.03	-57.30	1,179.96	
14	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	1,530.15	1,530.15	1,530.15	1,530.15	
15	Other equity excluding revaluation reserve				1972.12	
16	Earnings per Equity share (for continuing operations)					
	a) Basic (Amount in Rupees)	2.17	2.56	-0.37	7.71	
	b) Diluted (Amount in Rupees)	2.17	2.56	-0.37	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)	2.17	2.56	-0.37	7.71	
	b) Diluted (Amount in Rupees)	2.17	2.56	-0.37	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 09.08.2021 and approved by the Board of Directors of the Company on the same date. These Results are also subjected to Limited Review by the Company's Statutory Auditors.
- 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
- Figures for the previous periods have been rearranged wherever necessary.
- The above consolidated financial results include the Audited financial results of the wholly owned subsidiaries, M/s Enhops Solutions Pvt Ltd & Enhops Inc.

Place:Hyderabad  
Date:09.08.2021

for Jeevan Scientific Technology Limited  
On behalf of the Board of Directors  
K. Krishna Kishore  
Vice Chairman & Managing Director  
M.Srikanth Sasidhar  
CFO



SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED ( Consolidated Unaudited )  
UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE QUARTER ENDED 30TH JUNE, 2021

Particulars	Quarter Ended			Year Ended	
	30-06-2021	31-03-2021	30-06-2020	31-03-2021	
	UnAudited	Audited	UnAudited	Audited	
<b>SEGMENT REVENUE: (Net Sales / Income from Operations)</b>					
a) Clinical Research Services	1383.98	1,363.74	342.26	4,284.79	
b) Information Technology Services	244.89	182.67	188.91	649.71	
Total:	1,628.87	1,546.41	531.17	4,934.50	
LESS: Inter Segment revenue		-		-	
Net Sales/Income from Operations.	1,628.87	1,546.41	531.17	4,934.50	
<b>SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST</b>					
a) Clinical Research Services	452.00	361.47	-77.80	1,489.47	
b) Information Technology Services	44.94	36.78	55.46	84.83	
Total:	496.94	398.25	-22.34	1,574.30	
LESS:					
i) Interest	26.82	15.24	63.78	209.36	
ii) Other Un-Allocable Expenditure	-	-	-	-	
iii) Un-Allocable Income	-	-	-	-	
<b>TOTAL PROFIT /(-LOSS) BEFORE TAX</b>	<b>470.12</b>	<b>383.01</b>	<b>-86.12</b>	<b>1,364.94</b>	

Place: Hyderabad  
Date: 09/08/2021

for Jeevan Scientific Technology Limited  
On behalf of the Board of Directors  
*[Signature]*  
K. Krishna Kishore  
Vice Chairman & Managing Director

M Srikanth Sasidhar  
CFO





## PAVULURI & Co.

CHARTERED ACCOUNTANTS

Plot No.48, Flat No.301,  
Micasa, Phase - I, Kavuri Hills,  
Hyderabad - 500 033.  
Ph : 040-2970 2638 / 2639 / 2640  
Email : pavuluriandco@gmail.com

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

1. We have reviewed the accompanying Statement of Consolidated Financial Results of **JEEVAN SCIENTIFIC TECHNOLOGY LIMITED** (the "Parent"), and its subsidiary (the Parent and the subsidiary together referred to as "the Group") for the quarter ended June 30, 2021 (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").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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 (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel 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 Companies Act, 2013 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 SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the results of the following entities.
  - a. Jeevan Scientific Technology Limited, the Parent
  - b. Enhops Solutions Pvt Ltd, India, wholly-owned subsidiary
  - c. Enhops Inc, USA, wholly-owned subsidiary
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 the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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NUKAVARAPU  
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## PAVULURI & Co.

CHARTERED ACCOUNTANTS

Plot No.48, Flat No.301,  
Micasa, Phase - I, Kavuri Hills,  
Hyderabad - 500 033.  
Ph : 040-2970 2638 / 2639 / 2640  
Email : pavuluriandco@gmail.com

6. We did not review the interim financial information of two subsidiaries included in the unaudited consolidated financial results, whose interim financial information reflect total revenues of Rs 2.45 crores, total net profit after tax of Rs 44.92 lakhs and total comprehensive income of Rs 44.92 lakhs for the quarter ended June 30, 2021, as considered in the Statement. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

**For Pavuluri & Co**  
Chartered Accountants  
(FRN : 012194S)

RAJESH  
NUKAVARAPU

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CA N Rajesh  
Partner  
M.No : 223169

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Place : Hyderabad  
Date : August 9, 2021



## PAVULURI & Co.

CHARTERED ACCOUNTANTS

Plot No.48, Flat No.301,  
Micasa, Phase - I, Kavuri Hills,  
Hyderabad - 500 033.  
Ph : 040-2970 2638 / 2639 / 2640  
Email : pavuluriandco@gmail.com

### INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED ("the Company"), for the quarter ended June 30, 2021 ("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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Companies Act, 2013 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 the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Pavuluri & Co**  
Chartered Accountants  
(FRN : 012194S)

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CA N Rajesh  
Partner

M.No : 223169

#UDIN:21223169AAAAAFK2322

Place: Hyderabad  
Date: August 9<sup>th</sup>, 2021