



**Ref: JSTL/BOD/BSE/2023-24/Aug23**

**Date: August 14, 2023**

**To,  
BSE Limited  
1st Floor, New Trading Ring,  
Rotunda Building, Phiroze Jeejeebhoy  
Towers, Dalal Street, Fort,  
Mumbai- 400001  
(BSE Scrip Code: 538837)**

Dear Sir/Madam,

**Sub:** Copy of the Standalone and Consolidated Unaudited Financial Results for the  
Quarter Ended 30<sup>th</sup> June, 2023.

**Ref:** Scrip code: 538837

**Unit:** Jeevan Scientific Technology Limited

Please find enclosed herewith a Copy of the Standalone and Consolidated Unaudited  
Financial Results for the Quarter Ended 30<sup>th</sup> June, 2023 which were taken on record by the  
Board of Directors at their Meeting held on 14<sup>th</sup> August, 2023.

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.  
Statement of unaudited standalone financial results for the quarter ended 30 June 2023

All amounts are in Indian Rupees in Lakh

Particulars	Quarter Ended		Year Ended	
	3 months ended 30 June 2023	3 months ended 31 March 2023	3 months ended 30 June 2022	Year ended 31 March 2023
	Unaudited	Audited	Unaudited	Audited
<b>I Income from operations</b>				
(a) Net sales / income from operations	1,038.91	792.51	1,032.79	3,617.80
<b>Total income from operations</b>	<b>1,038.91</b>	<b>792.51</b>	<b>1,032.79</b>	<b>3,617.80</b>
<b>II Other Income</b>	<b>29.51</b>	<b>26.24</b>	<b>21.46</b>	<b>106.19</b>
<b>III Total income (I+II)</b>	<b>1,068.42</b>	<b>818.75</b>	<b>1,054.25</b>	<b>3,723.99</b>
<b>IV Expenses</b>				
(a) Cost of materials consumed	92.44	73.64	40.92	245.54
(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	54.65	54.65
(c) Employee benefits expense	368.97	421.24	301.85	1,486.56
(d) Finance costs	19.29	25.05	27.19	94.76
(e) Depreciation and amortisation expense	142.01	136.96	105.30	502.36
(f) Other expenses	372.82	401.74	506.89	1,701.97
<b>Total Expenses</b>	<b>995.53</b>	<b>1,058.63</b>	<b>1,036.80</b>	<b>4,085.84</b>
<b>V Profit/ (Loss) before Tax (III-IV)</b>	<b>72.89</b>	<b>(239.88)</b>	<b>17.45</b>	<b>(361.85)</b>
<b>VI Tax Expenses</b>				
a. Current tax	-	-	-	-
b. Earlier tax	-	49.55	-	49.55
c. Deferred tax	14.60	(64.48)	(20.86)	(111.10)
<b>Total tax expense</b>	<b>14.60</b>	<b>(14.93)</b>	<b>(20.86)</b>	<b>(61.55)</b>
<b>VII Profit/(Loss) for the period/year (V-VI)</b>	<b>58.28</b>	<b>(224.95)</b>	<b>38.31</b>	<b>(300.30)</b>



VIII	Other Comprehensive Income								
	A (i) Items that will not be reclassified subsequently to profit	-	(5.78)	0.87	(11.49)				
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	2.89	-	2.89				
	B (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-				
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-				
	Total other comprehensive income/(loss) for the period	-	(2.89)	0.87	(8.60)				
IX	Total Comprehensive Income for the period (VII+VIII)	58.28	(227.84)	39.18	(308.90)				
X	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	1,548.02	1,548.02	1,530.15	1,548.02				
XI	Other equity	-	-	-	3,283.58				
XII	Earnings per Equity share ( for continuing operations)								
	a) Basic	0.38	(1.47)	0.25	(1.96)				
	b) Diluted	0.36	(1.47)	0.25	(1.96)				





### Notes to the unaudited financial results

- 1 The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.
- 2 The above unaudited results have been reviewed by the Audit Committee at its meeting held on 14 August 2023 of the board and approved by the Board of Directors of the Company at their meeting held on 14 August 2023.
- 3 The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and their report has been placed before the board at the said meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015
- 4 Employee benefit expenses for the Quarter ending 30 June 2023 includes Rs.37.85 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments".
- 5 The company operates in one reportable business segment i.e. Clinical Research Services. Hence segmental reporting as per Ind AS 108 is not applicable.
- 6 The results for the Quarter ended 30 June 2023 are also available on website of BSE Limited and on the Company's website.
- 7 Figures for the previous periods have been rearranged/ reclassified wherever necessary to confirm to the current period presentation.

for Jeevan Scientific Technology Limited

  
K. Krishna Kishore

Vice Chairman & Managing Director  
(DIN:00876539)



Place:Hyderabad.

Date:14 August 2023.



**JEEVAN SCIENTIFIC TECHNOLOGY LIMITED**

Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Golconda Post, Hyderabad-500008.

Statement of unaudited consolidated financial results for the quarter ended 30 June 2023

All amounts are in Indian Rupees in Lakh

Particulars	3 months ended 30 June 2023	Quarter Ended		3 months ended 30 June 2022	Year ended 31 March 2023
		Unaudited	Audited		
<b>I Income</b>					
(a) Net sales/Income from operations	1,038.91		792.51	1,032.79	3,617.80
<b>Total income from operations</b>	<b>1,038.91</b>		<b>792.51</b>	<b>1,032.79</b>	<b>3,617.80</b>
<b>II (b) Other Income</b>	<b>29.75</b>		<b>27.47</b>	<b>21.46</b>	<b>107.42</b>
<b>III Total income (I+II)</b>	<b>1,068.66</b>		<b>819.98</b>	<b>1,054.25</b>	<b>3,725.22</b>
<b>IV Expenses</b>					
(a) Cost of materials consumed	92.44		73.64	40.92	245.54
(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-		-	54.65	54.65
(c) Employee benefits expense	369.10		421.26	301.85	1,486.58
(d) Finance costs	22.82		27.50	27.19	97.21
(e) Depreciation and Amortisation expense	146.97		141.92	105.30	507.32
(f) Other Expenses	374.53		401.94	506.89	1,702.18
<b>Total Expenses</b>	<b>1,005.87</b>		<b>1,066.26</b>	<b>1,036.80</b>	<b>4,093.48</b>
<b>V Profit/ (Loss) before tax (III-IV)</b>	<b>62.79</b>		<b>(246.28)</b>	<b>17.45</b>	<b>(368.26)</b>
<b>VI Tax expenses</b>					
a. Current tax	-		-	-	-
b. Earlier tax	-		49.55	-	49.55
c. Deferred tax	12.13		(64.72)	(20.86)	(111.34)
<b>VII Profit(Loss) for the period/year</b>	<b>50.66</b>		<b>(231.11)</b>	<b>38.31</b>	<b>(306.47)</b>



<b>VIII</b>	<b>Other Comprehensive Income</b>					
	<b>A</b> (i) Items that will not be reclassified subsequently to profit or loss	-	(5.78)	0.87	(11.49)	
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	2.89	-	2.89	
	<b>B</b> (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	
	<b>Comprehensive Income for the period /year</b>	-	(2.89)	0.87	(8.60)	
<b>IX</b>	<b>Total Comprehensive Income for the period /year</b>	50.66	(234.00)	39.18	(315.07)	
<b>X</b>	<b>Paid Up Equity Share Capital (Face Value of Rs.10/- each</b>	1,548.02	1,548.02	1,530.15	1,548.02	
<b>XI</b>	<b>Other equity excluding revaluation reserve</b>	-	-	-	3,270.94	
<b>XII</b>	<b>Earnings per Equity share</b>					
	a) Basic (Amount in Rupees)	0.33	(1.51)	0.25	(2.00)	
	b) Diluted (Amount in Rupees)	0.32	(1.51)	0.25	(2.00)	
<b>XIII</b>	<b>Net profit attributable to:</b>					
	Owners of the company	51.51	(230.38)	38.31	(305.74)	
	Non-Controlling interest	(0.85)	(0.73)	-	(0.73)	
<b>XIV</b>	<b>Other comprehensive income attributable to:</b>					
	Owners of the company	-	(2.89)	0.87	(8.60)	
	Non-Controlling interest	-	-	-	-	
<b>XV</b>	<b>Total comprehensive income attributable to:</b>					
	Owners of the company	51.51	(233.27)	39.18	(314.34)	
	Non-Controlling interest	(0.85)	(0.73)	-	(0.73)	



## Notes to the unaudited financial results

- 1 The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016.
- 2 The above unaudited results have been reviewed by the Audit Committee of the board and approved by the Board of Directors of the Company at their meeting held on 14 August 2023.
- 3 The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and their report has been placed before the board at the said meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015
- 4 Employee benefit expenses for the Quarter ending 30-06-2023 includes Rs.37.85 Lakhs towards ESOP Scheme 2016 provided as per "Ind AS 102 - Share Based Payments".
- 5 The company operates in one reportable business segment i.e. Clinical Research Services. Hence segmental reporting as per Ind AS 108 is not applicable.
- 6 The results for the Quarter ended 30 June 2023 are also available on website of BSE Limited and on the Company's website.
- 7 Figures for the previous periods have been rearranged/ reclassified wherever necessary to confirm to the current period presentation.

for Jeewan Scientific Technology Limited

  
K. Krishna Kishore

Vice Chairman & Managing Director

(DIN:00876539)



Place:Hyderabad.

Date:14 August 2023.





**Ref: JSTL/BOD/BSE/2023-24/Aug23**

**Date: August 14, 2023**

**To,  
BSE Limited  
1st Floor, New Trading Ring,  
Rotunda Building, Phiroze Jeejeebhoy  
Towers, Dalal Street, Fort,  
Mumbai- 400001  
(BSE Scrip Code: 538837)**

Dear Sir/Madam,

**Sub:** Limited Review report of the Standalone and Consolidated Unaudited Financial  
Results for the Quarter Ended 30<sup>th</sup> June, 2023

**Ref:** Scrip code: 538837

**Unit:** Jeevan Scientific Technology Limited

We are herewith enclosing the Limited Review Report of the Standalone and Consolidated Unaudited Financial Results for the Quarter Ended 30<sup>th</sup> June, 2023 issued by our Statutory Auditors which were taken on record by the Board of Directors at their Meeting held on the 14<sup>th</sup> August, 2023.

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)**

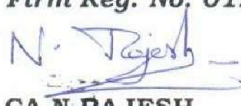
Encl. As above



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS**

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

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **JEEVAN SCIENTIFIC TECHNOLOGY LIMITED** ("the Parent Company"), for the quarter ended June 30, 2023 ("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**  
**Firm Reg. No: 012194S**  
  
**CA N RAJESH**  
**Partner**  
**M. No: 223169**



Place : Hyderabad

Date :14/08/2023

UDIN # 23223169BGVJTL1334

**Branches :**

Flat No : 301, Block C, Green City Towers, Green City Township, Near Export Apparel Park, Visakhapatnam - 530049.  
Flat No.: 504, Madhu Towers, Srinivasa Nagar Bank Colony, Vijayawada - 520008, Ph : 0866-2545418



**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 Unaudited Consolidated Financial Results of **JEEVAN SCIENTIFIC TECHNOLOGY LIMITED** ("the Parent") and its subsidiary (the Parent and Subsidiaries together referred to as "the Group") for the quarter ended June 30, 2023 ("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 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 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. 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 consolidated unaudited financial results includes the interim financial results of subsidiary company M/s Nayas Laboratories Private Limited. These unaudited financial results and other unaudited financial information have been furnished to us by the management and have been reviewed by us.

**Branches :**

Flat No : 301, Block C, Green City Towers, Green City Township, Near Export Apparel Park, Visakhapatnam - 530049.  
Flat No. : 504, Madhu Towers, Srinivasa Nagar Bank Colony, Vijayawada - 520008, Ph : 0866-2545418



**PAVULURI & Co.**

CHARTERED ACCOUNTANTS

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

5. 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**  
**Firm Reg. No: 012194S**

**CA N RAJESH**  
**Partner**  
**M. No: 223169**



Place : Hyderabad

Date : 14/08/2023

UDIN # 23223169BGVJTM7735

**Branches :**

Flat No : 301, Block C, Green City Towers, Green City Township, Near Export Apparel Park, Visakhapatnam - 530049.  
Flat No. : 504, Madhu Towers, Srinivasa Nagar Bank Colony, Vijayawada - 520008, Ph : 0866-2545418