



Date: 10.11.2021

To,  
The Manager  
BSE Limited  
P. J. Towers, Dalal Street  
Mumbai-400001.

Dear Sir/ Madam,

**Sub: Outcome of Board Meeting held on 10.11.2021**

**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 exchanges that at the Board Meeting of Jeevan Scientific Technologies Limited held on Wednesday, 10.11.2021 at 11.00 A.M at the registered office of the company, approved the following items of business:

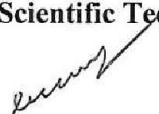
1. Un-Audited Financial results (Standalone and Consolidated) for the quarter and half year ended 30.09.2021 (enclosed).
2. Limited Review Report for the quarter ended 30.09.2021(enclosed).
3. Approved disinvestment in subsidiaries (Enhops Solutions Private Limited and Enhops Solutions Inc.) and authorised the Managing Director to take all such necessary steps in this regard including negotiating and finalizing terms of disinvestment with the potential buyer(s) subject necessary action of the Board.

The meeting concluded at 2.00 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)**



**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 AND HALF YEAR ENDED 30th SEP, 2021**

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended				Half Year Ended		Year Ended
		30-09-2021 Un Audited	30-06-2021 Un Audited	30-09-2020 Un Audited	30-09-2021 Un Audited	30-09-2020 Un Audited	31-03-2021 Audited	
1	<b>Income</b>							
	(a) Revenue From Operations	1607.82	1376.04	996.57	2983.86	1341.17	4139.36	
	(b) Other Income	32.68	7.94	29.78	40.62	61.24	92.43	
	(c) Unbilled Revenue	0	0.00	86.80	0.00	53.00	53.00	
	<b>Total income</b>	<b>1,640.50</b>	<b>1,383.98</b>	<b>1,113.15</b>	<b>3,024.48</b>	<b>1,455.41</b>	<b>4,284.79</b>	
2	<b>Expenses</b>							
	(a) Cost of Material Consumed	143.41	83.69	59.13	227.1	69.91	274.55	
	(b) Purchase of stock-in-trade							
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	129.84	-14.79	(90.00)	115.04	(87.60)	(210.30)	
	(d) Employee benefit expense	324.32	331.94	228.39	656.27	395.37	917.72	
	(e) Finance Cost	27.74	26.74	53.07	54.49	98.04	171.86	
	(f) Depreciation and Amortisation expense	99.17	99.23	99.4	198.39	197.91	395.52	
	(g) Other Expenses	414.93	431.91	391.61	846.85	533.00	1417.59	
	<b>Total Expenses</b>	<b>1,139.41</b>	<b>958.72</b>	<b>741.60</b>	<b>2,098.14</b>	<b>1,206.63</b>	<b>2,966.94</b>	
3	Profit before exceptional items and Tax	501.09	425.26	371.55	926.34	248.78	1,317.85	
4	Add(+)/Less(-) Exceptional items	-	-	-			-	
5	Profit/ (Loss) before Tax	501.09	425.26	371.55	926.34	248.78	1,317.85	
6	Tax Expenses	158.23	138.19	-98.49	296.42	-70.18	191.92	
7	Profit(Loss) for the Period from Continuing Operations	342.86	287.07	273.06	629.92	178.60	1,125.93	
8	Profit(Loss) from Discontinuing Operations	-	-	-			-	
9	Tax Expenses on discontinuing Operations	-	-	-			-	



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Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021 Un Audited	30-06-2021 Un Audited	30-09-2020 Un Audited	30-09-2021 Un Audited	30-09-2020 Un Audited	31-03-2021 Audited
10	Profit(Loss) from Discontinuing Operations after Tax						
11	Profit(Loss) for the period	342.86	287.07	273.06	629.92	178.60	1,125.93
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.62	0.63	-1.07	1.25	-0.56	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	343.48	287.70	271.99	631.17	178.04	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	1,530.15
15	Other equity excluding revaluation reserve	-	-	-	2,725.91	1,140.87	2094.74
16	Earnings per Equity share ( for continuing operations)						
	a) Basic (Amount in Rupees)	2.24	1.88	1.78	4.12	1.16	7.40
	b) Diluted (Amount in Rupees)	2.24	1.88	1.78	4.12	1.16	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)	2.24	1.88	1.78	4.12	1.16	7.40
	b) Diluted (Amount in Rupees)	2.24	1.88	1.78	4.12	1.16	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 10.11.2021 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 conditions.
- Figures for the previous periods have been rearranged wherever necessary.



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**Jeevan Scientific Technology Limited**  
**Stand Alone Balance Sheet as at 30th Sep, 2021**

		(Rupees in Lakhs)	
Particulars	As at 30.09.2021	As at 31.03.2021	
<b>Assets</b>			
<b>(1) Non-current Assets</b>			
a) Property, Plant and Equipment	1491.11	1586.88	
b) Other Intangible Assets	36.81	49.59	
c) Intangible Assets Process Knowhow	362.82	416.42	
d) Financial Assets			
i) Investments	102.69	102.69	
ii) Loans	702.42	652.87	
iii) Advances	414.51	413.01	
c) Deferred tax asset (net)	46.51	60.62	
<b>(2) Current Assets</b>			
a) Inventories	407.63	494.37	
b) Financial Assets	0.00	0.00	
i) Trade receivables	1300.67	1245.84	
ii) Cash and cash equivalents	364.83	272.85	
iii) Bank balances other than (ii) above	1165.63	295.63	
iv) Loans & Advances (current)	66.24	51.10	
v) Other Financial Assets	239.69	229.97	
c) Current Tax Assets (Net)	425.61	459.52	
d) Other Current Assets	36.92	46.29	
<b>Total</b>	<b>7164.09</b>	<b>6377.66</b>	
<b>Equity and Liabilities</b>			
<b>Equity</b>			
a) Equity Share Capital	1530.15	1530.15	
b) Other Equity	2725.91	2094.74	
<b>Liabilities</b>			
<b>(1) Non-current Liabilities</b>			
a) Financial liabilities			
Borrowings	655.42	776.99	
b) Provisions	39.09	32.00	
c) Deferred tax Liability (net)			
<b>(2) Current Liabilities</b>			
a) Financial Liabilities			
i) Borrowings	356.08	5.06	
ii) Trade Payables	246.00	263.58	
iii) Other Financial liabilities	301.62	319.55	
iv) Other Financial Creditors	0.00	70.42	
b) Other current liabilities	972.42	1111.59	
c) Provisions	337.41	173.58	
<b>Total</b>	<b>7164.09</b>	<b>6377.66</b>	



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Jeevan Scientific Technology Limited		
Stand Alone Cash flow statement for the Half Year ended 30th Sep, 2021		
Particulars	As at 30.09.2021	(Rupees in Lakhs) As at 31.03.2021
A. Cash flow from operating activities		
Net Profit before tax and extraordinary items	926.34	1317.86
Adjustments for:		
Depreciation	198.39	395.52
Other Comprehensive Income	1.25	5.96
Loss on Sale of Assets	0.99	0.00
Interest	51.07	171.86
Operating profit before working capital changes	1178.05	1891.20
Changes in Working Capital		
Inventories	86.74	-399.70
Trade and other receivables	-87.44	-722.59
Trade and other Payables	-290.94	-68.28
Cash generated from operations before Tax	1468.29	837.20
Taxes Provision	296.42	191.92
Interest paid	51.07	171.86
Net cash from operating activity	1120.81	473.42
B. Cash flow from investing activities		
Purchase of fixed assets	48.24	79.89778
Investments		
Sale/ Transfer of fixed assets	11.00	0.00
Net cash used in investing activity	-37.24	-79.90
C. Cash flow from financing activity		
Proceeds from loans	-121.58	-13.28
Increase in Capital		
Net cash generated in financing activity	-121.58	-13.28
Net increase in cash and cash equivalents (A+B+C)	961.99	380.25
Cash and cash equivalents as at 31.03.2021	568.48	188.23
Cash and cash equivalents as at 30.09.2021	1530.46	568.48

Date:10 Place:Hyderabad  
Date:10.11.2021

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

M Srikanth Sasidhar  
CEO



**JEEVAN SCIENTIFIC TECHNOLOGY LIMITED**  
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Mankonda Jagui, Near Lanco Hills, Hyderabad-500008.  
**CONSOLIDATED UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP, 2021**

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021 Un Audited	30-06-2021 Un Audited	30-09-2020 Un Audited	30-09-2021 Un Audited	30-09-2020 Un Audited	31-03-2021 Audited
1	<b>Income</b>						
	(a) Revenue From Operations	1864.81	1620.37	1138.16	3485.19	1671.56	4787.59
	(b) Other Income	33.43	8.50	29.88	41.93	61.45	93.91
	(c) Unbilled Revenue	0.00	0.00	86.80	0.00	53.00	53.00
	<b>Total income</b>	<b>1,898.24</b>	<b>1,628.87</b>	<b>1,254.84</b>	<b>3,527.12</b>	<b>1,786.01</b>	<b>4,934.50</b>
2	<b>Expenses</b>						
	(a) Cost of Material Consumed	143.41	83.69	59.13	227.10	69.91	274.55
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	129.84	-14.79	-90.00	115.04	-87.60	-210.30
	(d) Employee benefit expense	459.28	441.83	312.14	901.12	564.77	1253.34
	(e) Finance Cost	27.74	26.82	71.76	54.49	135.54	209.36
	(f) Depreciation and Amortisation expense	99.5	99.55	99.73	199.04	198.57	396.83
	(g) Other Expenses	506.52	521.65	428.99	1028.26	617.85	1645.78
	<b>Total Expenses</b>	<b>1,366.29</b>	<b>1,158.75</b>	<b>881.75</b>	<b>2,525.05</b>	<b>1,499.04</b>	<b>3,569.56</b>
3	Profit before exceptional items and Tax	531.95	470.12	373.09	1,002.07	286.97	1,364.94
4	Add(+)/Less(-) Exceptional items	-	-	-	-	-	0.00
5	Profit/ (Loss) before Tax	531.95	470.12	373.09	1,002.07	286.97	1,364.94
6	Tax Expenses	158.16	138.12	-98.49	296.29	-70.18	190.94
7	Profit(Loss) for the Period from Continuing Operations	373.79	332.00	274.60	705.78	216.79	1174.00
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-	-



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Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021 Un Audited	30-06-2021 Un Audited	30-09-2020 Un Audited	30-09-2021 Un Audited	30-09-2020 Un Audited	31-03-2021 Audited
10	Profit(Loss) from Discontinuing Operations after Tax		-	-			-
11	Profit(Loss) for the period	373.79	332.00	274.60	705.78	216.79	1,174.00
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	0.62	0.63	-1.07	1.25	-0.56	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	374.41	332.63	273.53	707.03	216.23	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	1530.15
15	Other equity excluding revaluation reserve				2679.15	1008.37	1972.12
16	Earnings per Equity share (for continuing operations)						
	a) Basic (Amount in Rupees)	2.45	2.17	1.79	4.62	1.41	7.71
	b) Diluted (Amount in Rupees)	2.45	2.17	1.79	4.62	1.41	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)	2.45	2.17	1.79	4.62	1.41	7.71
	b) Diluted (Amount in Rupees)	2.45	2.17	1.79	4.62	1.41	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 10.11.2021 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 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 Enthops Solutions Pvt Ltd & Enthops Inc.



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

Particulars	Quarter Ended			Half Year Ended		Year Ended Audited
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020	
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	
<b>SEGMENT REVENUE: (Net Sales / Income from Operations)</b>						
a) Clinical Research Services	1,640.50	1,383.98	1,113.15	3,024.48	1,455.41	4,284.79
b) Information Technology Services	257.74	244.89	141.69	502.64	330.60	649.71
Total:	1,898.24	1,628.87	1,254.84	3,527.12	1,786.01	4,934.50
LESS: Inter Segment revenue		-				-
Net Sales/ income from Operations.	1,898.24	1,628.87	1,254.84	3,527.12	1,786.01	4,934.50
<b>SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST</b>						
a) Clinical Research Services	528.83	452.00	424.62	980.83	346.82	1,489.47
b) Information Technology Services	30.86	44.94	20.23	75.80	75.69	84.83
Total:	559.69	496.94	444.85	1,056.63	422.51	1,574.30
LESS:						
i) Interest	27.74	26.82	71.76	54.56	135.54	209.36
ii) Other Un-Allocable Expenditure	-	-	-	-	-	-
iii) Un-Allocable Income	-	-	-	-	-	-
<b>TOTAL PROFIT /(-LOSS) BEFORE TAX</b>	531.95	470.12	373.09	1,002.07	286.97	1,364.94



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Jeevan Scientific Technology Limited		
Consolidated Balance Sheet as at 30th Sep, 2021		
(Rupees in Lakhs)		
Particulars	As at 30.09.2021	As at 31.03.2021
Assets		
(1)Non-current Assets		
a) Property, Plant and Equipment	1492.11	1588.01
b) Other Intangible Assets	37.05	50.36
c) Intangible Assets Process Knowhow	1045.53	1099.13
d) Financial Assets	0.00	0.00
i)Investments	0.00	0.00
ii)Loans	0.00	0.00
iii) Advances	414.51	413.01
c) Deferred tax asset (net)	46.32	60.30
(2)Current Assets		
a) Inventories	407.63	494.37
b) Financial Assets	0.00	0.00
i) Trade receivables	1665.50	1444.54
ii) Cash and cash equivalents	407.25	325.52
iii)Bank balances other than (ii) above	1165.63	295.63
iv)Loans & Advances (current)	68.55	51.92
v)Other Financial Assets	0.00	0.00
c) Current Tax Assets (Net)	462.73	496.94
d) Other Current Assets	37.88	48.06
<b>Total</b>	<b>7250.71</b>	<b>6367.80</b>
Equity and Liabilities		
Equity		
a) Equity Share Capital	1530.15	1530.15
b) Other Equity	2679.16	1972.13
Liabilities		
(1)Non-current Liabilities		
a) Financial liabilities	0.00	0.00
Borrowings	655.42	776.99
b) Provisions	39.09	32.00
c) Deferred tax Liability (net)	0.00	0.00
(2)Current Liabilities		
a)Financial Liabilities		
i) Borrowings	356.08	5.06
ii) Trade Payables	289.27	325.97
iii) Other Financial liabilities	301.62	319.55
iv) Other Financial Creditors	0.00	70.42
b) Other current liabilities	1062.52	1161.95
c) Provisions	337.41	173.58
<b>Total</b>	<b>7250.71</b>	<b>6367.80</b>

Jeevan Scientific Technology Limited		
Consolidated Cash flow statement for the Half Year ended 30th Sep, 2021		
	(Rs. In Lakhs)	
Particulars	As at 30.09.2021	As at 31.03.2021
<b>A. Cash flow from operating activities</b>		
Net Profit before tax and extraordinary items	1002.06	1364.96
Adjustments for:		
Depreciation	199.05	396.83
Other Comprehensive Income	1.25	5.96
Loss on Sale of Assets	0.99	0.00
Interest	51.07	209.36
Operating profit before working capital changes	1254.42	1977.11
Changes in Working Capital		
Inventories	86.74	-399.70
Trade and other receivables	-194.70	-592.34
Trade and other Paybles	-311.44	90.71
Cash generated from operations before Tax	1457.90	894.35
Taxes Provision	296.28	190.94
Interest paid	51.07	209.36
<b>Net cash from operating activity</b>	<b>1110.55</b>	<b>494.05</b>
<b>B. Cash flow from investing activities</b>		
Purchase of fixed assets	48.24	79.90
Investments		
Sale/ Transfer of fixed assets	11.00	0.00
<b>Net cash used in investing activity</b>	<b>-37.24</b>	<b>-79.90</b>
<b>C. Cash flow from financing activity</b>		
Proceeds from loans	-121.58	-13.28
Increase in Capital		
Increase in Other Equity		
<b>Net cash generated in financing activity</b>	<b>-121.58</b>	<b>-13.28</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>951.73</b>	<b>400.88</b>
Cash and cash equivalents as at 31.03.2021	621.15	220.27
<b>Cash and cash equivalents as at 30.09.2021</b>	<b>1572.88</b>	<b>621.15</b>

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

Place:Hyderabad  
Date:10.11.2021

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

**Limited Review Report**

Review Report to  
The Board of Directors,  
JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

- a) We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. JEEVAN SCIENTIFIC TECHNOLOGY LIMITED** ("the company") for the quarter and half year ended **30<sup>th</sup> September, 2021** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI circular No CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016.
- b) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the independent Auditor of Entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- d) Based on our review conducted as 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 Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other recognized accounting practices and policies has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016, 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: 10.11.2021

UDIN # 21223169AAAAHB7451

**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

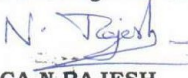
Plot No.48, Flat No.301,  
Micasa, Phase - I, Kavuri Hills,  
Hyderabad - 500 033.  
Ph : 040-2970 2638 / 2639 / 2640  
Email : pavuluriandco@gmail.com

**Consolidated Limited Review Report**

Review Report to  
The Board of Directors,  
Jeevan Scientific Technology Limited

- a) We have reviewed the accompanying statement of unaudited Consolidated financial results of **M/s. Jeevan Scientific Technology Limited** ("the company") for the quarter and half year ended **30<sup>th</sup> September, 2021** attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with SEBI circular No CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016.
- b) The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016 is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to express a conclusion on the statement based on our review.
- c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the independent Auditor of Entity* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- d) Based on our review conducted as 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 Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other recognized accounting practices and policies has disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, read with circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July 2016, 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: 10.11.2021

UDIN # 21223169AAAAHC5727

**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