



Ref: JSTL/BOD/BSE/2022-23/Nov22

Date: November 11, 2022

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 Unaudited Financial Results for the Quarter and Half year Ended
30th September 2022

Ref: Scrip code: 538837

Unit: Jeevan Scientific Technology Limited

Please find enclosed herewith a Copy of Unaudited Financial Results for the Quarter and Half Year Ended 30th September, 2022 which were taken on record by the Board of Directors at their Meeting held on 11th November, 2022.

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.
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEP, 2022

Rupees in Lakhs

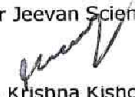
Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	Income						
	(a) Revenue From Operations	797.33	1032.79	1607.82	1830.12	2983.86	5655.49
	(b) Other Income	30.7	21.46	32.68	52.16	40.62	590.98
	Total income	828.03	1,054.25	1,640.50	1,882.28	3,024.48	6,246.47
2	Expenses						
	(a) Cost of Material Consumed	58.45	40.92	143.41	99.37	227.10	369.43
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	54.65	129.84	54.65	115.04	369.93
	(c) Employee benefit expense	362.88	301.85	324.32	664.73	656.27	1502.38
	(d) Finance Cost	21.81	27.19	27.74	49.00	54.49	95.83
	(e) Depreciation and Amortisation expense	126.13	105.30	99.17	231.43	198.39	367.93
	(f) Other Expenses	417.42	506.89	414.93	924.31	846.85	1706.07
	Total Expenses	986.69	1,036.80	1,139.41	2,023.49	2,098.14	4,411.57
3	Profit before exceptional items and Tax	(158.66)	17.45	501.09	(141.21)	926.34	1,834.90
4	Add(+)/Less(-) Exceptional items	-	-	-			-
5	Profit/ (Loss) before Tax	(158.66)	17.45	501.09	(141.21)	926.34	1,834.90
6	Tax Expenses						
	Current Tax	-	-	151.68	-	282.30	497.93
	Deferred Tax	(39.55)	(20.86)	6.55	(60.41)	14.12	110.66
7	Profit(Loss) for the period/year	-119.11	38.31	342.86	-80.80	629.92	1,226.31
8	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	(7.46)	0.87	0.62	(6.59)	1.25	21.03
	(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	-	-	-	-	-	-
	Comprehensive Income for the period /year	(7.46)	0.87	0.62	(6.59)	1.25	21.03
9	Total Comprehensive Income for the period /year	(126.57)	39.18	343.48	(87.39)	631.17	1,247.34
10	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
11	Other equity excluding revaluation reserve	-	-	-	3,548.30	2,725.91	3528.16
12	Earnings per Equity share (for continuing operations)						
	a) Basic (Amount in Rupees)	(0.83)	0.26	2.24	(0.57)	4.12	8.15
	b) Diluted (Amount in Rupees)	(0.83)	0.25	2.24	(0.57)	4.12	8.15

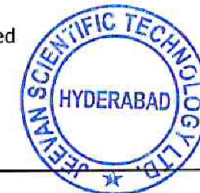


Notes to the Un Audited Financial Results

- 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 operations of the company has only one segment namely "Clinical "Research Services.Hence segmental reporting as per Ind AS 108 is not made.
- 3 Employee benefit expenses includes Rs. 107.53 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments"
- 4 "The Company continues to monitor the impact of Covid-19 on its business, including its impact on customers, supply-chain, employees and logistics.
- 5 Figures for the previous periods have been rearranged/ reclassified wherever necessary to conform to the current period presentation
- 6 The above Unaudited results have been reviewed by the Audit Committee at its meeting held on 11.11.2022 and approved by the Board of Directors of the Company on the same date. The results are also subjected to Limited Review by the Company's Statutory Auditors.
- 7 The results for the quarter ended 30th September 2022 are also available on website of BSE Limited and on the Company's website.

for Jeevan Scientific Technology Limited


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




Place:Hyderabad
Date:11.11.2022

Jeevan Scientific Technology Limited		
Un Audited Balance Sheet as at 30th Sep, 2022		
	(Rupees in Lakhs)	
Particulars	As at 30.09.2022	As at 31.03.2022
Assets		
(1) Non-current Assets		
a) Property, Plant and Equipment	1,683.38	1,409.62
b) Other Intangible Assets	628.91	497.57
c) ROU Assets	310.78	-
d) Other non current Assets	538.77	486.51
e) Deferred tax asset (net)	10.37	-
(2) Current Assets		
a) Inventories	93.22	145.56
b) Financial Assets		
i) Trade receivables	807.22	760.99
ii) Cash and cash equivalents	54.62	134.84
iii) Bank balances other than (ii) above	1,774.39	2,842.12
iv) Loans & Advances (current)	249.58	58.06
v) Other Financial Assets	322.52	777.76
c) Current Tax Assets (Net)	227.57	624.90
d) Other Current Assets	83.50	49.93
Total	6,784.82	7,787.87
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,530.15	1,530.15
b) Other Equity	3,548.30	3,528.16
Liabilities		
(1) Non-current Liabilities		
a) Financial liabilities		
Borrowings	401.20	422.57
b) Lease Liability	323.49	-
c) Provisions	27.32	27.46
d) Deferred tax Liability (net)	-	50.04
(2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	325.72	831.83
ii) Trade Payables		
Total Outstanding dues of Micro, Small and Medium Enterprises	59.22	34.87
Total Outstanding dues of Creditors other than Micro, Small and Medium Enterprises	132.98	165.34
iii) Other Financial liabilities	181.20	327.05
b) Other current liabilities	248.56	374.29
c) Provisions	6.69	496.11
Total	6,784.82	7,787.87



Jeevan Scientific Technology Limited		
Cash flow statement for the Half Year ended 30th Sep, 2022		
	(Rupees in Lakhs)	
Particulars	As at 30.09.2022	As at 31.03.2022
A. Cash flow from operating activities		
Net Profit before tax and extraordinary items	(141.21)	1,834.89
Adjustments for:		
Depreciation	231.43	367.94
Loss on Sale of Assets	-	0.99
Profit on Sale of Asset	-	(0.10)
Interest	49.01	91.27
Operating profit before working capital changes	139.23	2,295.00
Changes in Working Capital		
Inventories	52.34	348.81
Trade receivables	(46.23)	484.86
Current and non current loans and advances	(191.52)	645.91
Current and non current financial assets	455.24	(547.79)
Other current and non current assets	311.51	(242.51)
Trade payables	(8.00)	(63.38)
Other financial liabilities	(145.86)	(62.91)
Other liabilities	(125.73)	(737.30)
Provisions	(496.16)	449.68
Cash generated from operations before Tax	(55.18)	2,570.36
Tax Paid	-	608.59
Net cash from operating activity	(55.18)	1,961.77
B. Cash flow from investing activities		
Purchase of fixed assets	(582.90)	(234.23)
Repayment of Lease Liability	(40.91)	-
Proceeds from investments	-	102.69
Sale/ Transfer of fixed assets	-	11.10
Net cash used in investing activity	(623.82)	(120.44)
C. Cash flow from financing activity		
Repayment of loans	(527.47)	472.34
Interest paid	(49.01)	(91.27)
Proposed Dividend	-	(76.51)
Proceeds from share based paymnets	107.53	262.60
Net cash generated in financing activity	(468.96)	567.16
Net increase in cash and cash equivalents (A+B+C)	(1,147.95)	2,408.49
Cash and cash equivalents at the beginning of the year/period	2,976.96	568.48
Cash and cash equivalents at the end of the year/period	1,829.01	2,976.96

for Jeevan Scientific Technology Limited


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



Place: Hyderabad
Date: 11.11.2022



Ref: JSTL/BOD/BSE/2022-23/Nov22

Date: November 11, 2022

**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 Unaudited Financial Results for the Quarter
and Half year Ended 30th September 2022

Ref: Scrip code: 538837

Unit: Jeevan Scientific Technology Limited

We are herewith enclosing the Limited Review Report issued by our Statutory Auditors relating to the Unaudited Financial Results for the Quarter and Half year Ended 30th September 2022 which were taken on record by the Board of Directors at their Meeting held on the 11th November, 2022.

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 Unaudited Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED ("the Company"), for the quarter and half year ended September 30, 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.
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's Registration No. 012194S)

CA.N. RAJESH

Partner

(Membership No.223169)

UDIN: 22223169BCWGS8230

Place: Hyderabad

Date: November 11, 2022