

# Ref: JSTL/BOD/BSE/2021-22/Feb22

## Date: February 14, 2022

To, The Manager BSE Limited, PhirozeJeejeebhoy Towers, Dalal Street, Mumbai- 400001. **BSE Scrip Code: 538837** 

Dear Sir/Madam,

**Sub:** Copy of Stand Alone and Consolidated Un-Audited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2021.

Please find enclosed herewith a Copy of Stand Alone and Consolidated Un-Audited Financial Results for the Quarter and Nine Months Ended 31<sup>st</sup> December, 2021 which were taken on record by the Board of Directors at their Meeting held on 14<sup>th</sup> February, 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



			Onarter Ended		9 Monthe Ended	e Ended
SI.No	Particulars .	31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020
		Un Audited	Un Audited	Un Audited	Un Audited Un Audited	Un Audite
-						
_	(a) Revenue From Operations	1606.55	1607.82	1442.30	4590.41	2783.47
	(b) Other Income	38.73	32.68	23.34		84.57
	(c) Unbilled Revenue		0	0.00		53.00
	Total income	1,645.28	1,640.50	1,465.64	4,669.75	2,921.04
)	3					
~	Expenses					
	(a) Cost of Material Consumed	90.73	143.41	87.49	317.83	157.4
	(b) Purchase of stock-in-trade					
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	129.58	129.84	(89.00)	244.62	(176.60)
	(d) Employee benefit expense	317.3	324.32	246.94	973.56	642.3
	(e) Finance Cost	21.89	27.74	40.67		138.71
	(f) Depreciation and Amortisation expense	98.08	99.17	99.29		297.2
	(g) Other Expenses	441.87	414.93	357.64	1288.71	890.63
	Total Expenses	1,099.45	1,139.41	743.03	3,197.58	1,949.64
دن	Profit before exceptional items and Tax	545.83	501.09	722.61	1.472.17	971.40
4	Add(+)/Less(-) Exceptional items					
υ	Profit/ (Loss) before Tax	545.83	501.09	722.61	1,472.17	971.40
6	Tax Expenses	164.77	158.23	121.97	461.19	192.17
7	Profit(Loss) for the Period from Continuing Operations	381.06	342.86	600.64	1,010.98	779.23
8	Profit(Loss) from Discontinuing Operations					
0	Tax Expenses on discontinuing Operations	<u>,</u>				

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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 9MONTHS ENDED 31st DEC, 2021 Rupees in Lakhs

SI.No	Particulars		31-12-2021	Quarter Ended 31-12-2021 30-09-2021	_	Quarter Ended 30-09-2021
		Un Audited	_	Un Audited		Un Audited
-						
10	Profit(Loss) from Discontinuing Operations after Tax			1		- C.
11	Profit(Loss) for the period	381.06		342.86	342.86 600.64	
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	1,11	•	0.62	0.62 -0.28	
	(ii) Income tax relating to items that will not be reclassified to profit or loss			i		×
	B (i) Items that will be reclassified to profit or loss			1	1	1
	(ii) Income tax relating to items that will be reclassified to profit or loss			1		с с
13	Total Comprehensive Income for the period	382.17		343.48	343.48 600.36	
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	1		ï	i	
16	Earnings per Equity share ( for continuing operations)					
	a) Basic (Amount in Rupees)	2.50		2.24	2.24 3.92	
	b) Diluted (Amount in Rupees)	2.50		2.24	2.24 3.92	
17	Earnings per Equity share ( for discontinued operations)					
	a) Basic (Amount in Rupees)			1	-	1
	b) Diluted (Amount in Rupees)				•	
18	Earnings per Equity share ( for Continuing & discontinued operations)					
	a) Basic (Amount in Rupees)	2.50		2.24	2.24 3.92	
	b) Diluted (Amount in Rupees)	2.50		2.24	2.24 3.92	

# Notes to the Standalone Un Audited Financial Results

- -The above financial results are prepared in accordance with IND AS notified under the Company (Indian Accounting Standards) Rules, 2015
- N The above results have been reviewed by the Audit Committee at its meeting held on 14.02.2022 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.
- 3 During the year, Company is operating in only one segment i.e., Clinical Research Services
- 4 anticipate any impairment to these financial and non-financial assets. However, the impact assessment of Covid-19 is a continuing process, given the evaluation and current indicators of future economic conditions, the Company expects to recover the carrying amounts of the above assets and does not inventories, property, plant and equipment and intangible assets. In developing the assumptions relating to the future possible uncertainties in the uncertainties associated with its nature and duration. The company will continue to monitor any material changes in future economic conditions. information, including economic forecasts and estimates from market sources, on the expected future performance of the company. On the basis of The company has considered the possible effects that may result from the pandemic relating to Covid 19 on the carrying amounts of receivables, global economic conditions, the Company has, at the date of approval of these standalone financial results, used internal and external sources of
- 5 Figures for the previous periods have been rearranged whereever necessary.

Place:Hyderabad Date:14.02.2022

Vice Chairman & Managing Director K. Krishna Kishere On behalf of the Board of Directors tor Jeevan Scientific Technology Limited CULTURIC TO HYDERABA M Srikanth Sasidhar Build Serial



			N	Kupees in Lakhs			
			Quarter Ended		9 Months Ended	s Ended	Year Ended
51.N0	Particulars	31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
1	Income						
	(a) Revenue From Operations	2101.77	1864.81	1578.73	5586.96	3250.31	4787.59
	(b) Other Income	38.87	33.43	23.34	80.79	84.78	
	(c) Unbilled Revenue	0.00	0.00	0.00	0.00	53.00	
	Total income	2,140.64	1,898.24	1,602.07	5,667.75	3,388.09	4,
2	Expenses						
	(a) Cost of Material Consumed	90.73	143.41	87.49	317.83	157.4	274.55
	(b) Purchase of stock-in-trade	1	а.	1.			
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	129.58	129.84	-89.00	244.62	-176.60	-210.30
	(d) Employee benefit expense	507.12	459.28	328.24	1408.23	893.01	1253.34
	(e) Finance Cost	22.17	27.74	58.59	76.80	194.15	
	(f) Depreciation and Amortisation expense	98.38	99.5	99.62	297.44	298.19	
	(g) Other Expenses	700.83	506.52	422.17	1728.94	1040.01	
	Total Expenses	1,548.81	1,366.29	907.11	4,073.86	2,406.16	
3	Profit before exceptional items and Tax	591.83	531.95	694.96	1,593.89	981.93	1,364.94
42	Add(+)/Less(-) Exceptional items		R.	15			0.00
σ	Profit/ (Loss) before Tax	591.83	531.95	694.96	1,593.89	981.93	1,364.94
6	Tax Expenses	164.77	158,16	121.97	461.06	192.17	190.94
7	Profit(Loss) for the Period from Continuing Operations	427.06	373.79	572.99	1132.83	789.76	1174.00
8	Profit(Loss) from Discontinuing Operations		,		7	,	
6	Tax Expenses on discontinuing Operations	1	8		1	1	1

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED Registered Office:Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Hyderabad-500008. CONSOLIDATED UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND 9 MONTHS ENDED 31ST DEC, 2021 Rupees in Lakhs

Notes to the Consolidated Un Audited Financial Results

- 100 The above financial results are prepared in accordance with IND AS notified under the Company (Indian Accounting Standards) Rules, 2015
- N The above results have been reviewed by the Audit Committee at its meeting held on 14.02.2022 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.
- ŝ The Group currently has two segments (i) clinical research services and (ii) Information technology services
- d. evaluation and current indicators of future economic conditions, the Company expects to recover the carrying amounts of the above assets and does global economic conditions, the Company has, at the date of approval of these standalone financial results, used internal and external sources of inventories, property, plant and equipment and intangible assets. In developing the assumptions relating to the tuture possible uncertainties in the The company has considered the possible effects that may result from the pandemic relating to Covid 19 on the carrying amounts of receivables. information, including economic forecasts and estimates from market sources, on the expected future performance of the company. On the basis of
- Figures for the previous periods have been rearranged whereever necessary. not anticipate any impairment to these financial and non-financial assets. However, the impact assessment of Covid-19 is a continuing process, given
- <del>о</del> и The above consolidated financial results include the Un Audited financial results of the wholly owned subsidiaries, M/s Enhops Solutions Per Ltd. & Enhops Inc.

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a) Clinical Research Servicesb) Information Technology Services b) Information Technology Services SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST ii) Other Un-Allocable Eiii) Un-Allocable Income a) Clinical Research Services Net Sales/income from Operations. TOTAL PROFIT /(-LOSS) BEFORE TAX SEGMENT REVENUE: (Net Sales / Income from Operations) i) Interest
 ii) Other Un-Allocable Expenditure LESS: LESS: Inter Segment revenue Total: Particulars Total: **Un Audited** 31-12-2021 2,140.64 2,140.64 1,645.28 495.36 46.27 613.99 567.72 22.17 Quarter Ended Un Audited 30-09-2021 1,898.24 1,898.24 1,640.50 257.74 30.86 531.95 27.74 528.83 **Un Audited** 31-12-2020 136.43 1,602.07 1,602.07 1,465.64 694.96 58.59 763.28 (9.73) 753.55 Un Audited 31-12-2021 1,548.55 122.14 1,670.69 5,667.75 1,593.89 4,669.75 **9** Months Ended 5,667.75 998.00 76.80 Un Audited 31-12-2020 65.97 1,176.08 3,388.09 3,388.09 2,921.04 1,110.11 467.05 981.93 194.15 31-03-2021 Year Ended Audited 4,934.50 1,489.47 84.83 1,574.30 1,364.94 4,934.50 4,284.79 649.71 209.36 ų,

UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE 9 MONTHS ENDED 31ST DEC, 2021 SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED (Consolidated Unaudited)

Place:Hyderabad Date:14.02.2022

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



a symbol of quality and diverse solutions

Ref: JSTL/BOD/BSE/2021-22/Feb22

Date: February 14, 2022

To, The Manager BSE Limited, PhirozeJeejeebhoy Towers, Dalal Street, Mumbai- 400001. BSE Scrip Code: 538837

Dear Sir/Madam,

**Sub:** Limited Review report of the Stand Alone and Consolidated Un-Audited Financial Results for the Quarter Ended 31<sup>st</sup> December, 2021.

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 and Ended 31<sup>st</sup> December, 2021 which were taken on record by the Board of Directors at their Meeting held on the 14<sup>th</sup> February, 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



### 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

# **Standalone 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 31<sup>st</sup> December, 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 Regn. No: 012194S

(CA. N. RAJESH) PARTNER M.No: 223169 UDIN # 22223169ACBVGT3807

Place: Hyderabad Date: 14.02.2022

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

 Branches :

 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: pavulunand.udg.pmail.com

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# **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 31<sup>st</sup> December, 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 5th 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 Regn. No: 012194S

Place: Hyderabad Date: 14.02.2022 (CA. N. RAJESH) PARTNER M.No: 223169 UDIN # 22223169ACBXDG6996

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