

a symbol of quality and diverse solutions

Ref: JSTL/BOD/BSE/2023-24/Nov23

Date: November 13, 2023

To, The Manager BSE Limited P. J. Towers, Dalal Street Mumbai-400001 (BSE Scrip Code: 538837)

Dear Sir/Madam,

Unit: Jeevan Scientific Technology Limited (Scrip Code: 538837)

**Sub:** Copy of the Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023.

Please find enclosed herewith a Copy of the Standalone and Consolidated Unaudited Financial Results for the quarter and half year ended 30<sup>th</sup> September, 2023 which were taken on record by the Board of Directors at their Meeting held on 13<sup>th</sup> November, 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

(00 00C)	(07 20)	n 05	200	-		W
(8.60)	(6.59)	(2.10)	(7.46)		(2.10)	Total other comprehensive income/(loss) for the period
ı		i		1		(ii) Income tax relating to items that will be reclassified to profit or loss
T.		ř.		r	Ü	B (i) Items that will be reclassified subsequently to profit or loss
2.89	*	0.81			0.81	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss
(11.49)	(6.59)	(2.90)	(7.46)	*	(2.90)	A (i) Items that will not be reclassified subsequently to profit or loss
						€
(300.30)	(80.80)	8.05	(119.11)	58.28	(50.24)	VII Profit(Loss) for the period/year (V-VI)
(03.00)	(50.14)	(1102)	(27.00)			
(61.55)	(60.41)	(4.62)	(39.55)	14.60	(19.22)	Total tax expense
(111.10)	(60.41)	(5.15)	(39.55)	14.60	(19.75)	c. Deferred tax
49.55	ı	,	•		•	<ul> <li>b. Adjustment of tax relating to earlier period</li> </ul>
1	:00:0	0.53	ě.	<b>i</b> )	0.53	a. Current tax
						VI Tax Expenses
(501.05)	(171.51)	0.70	(100,00)	1 2007	(0).10)	Ц
(361 85)	(14171)	3 43	(158.66)	72.89	(69.46)	V Profit/ (Loss) before Tax (III-IV)
4.085.84	2,023,49	1,897.13	986.69	995.53	901.60	Total Expenses
1,701.97	924.31	634.59	417.42	372.82	261.77	(f) Other expenses
502.36	231.43	279.58	126.13	142.01	137.57	(e) Depreciation and amortisation expense
94.76	49.00	43.98	21.81	19.29	24.68	(d) Finance costs
1,486.56	664.73	757.53	362.88	368.97	388.56	(c) Employee benefits expense
54.65	54.65	1	t	ı	I	and stock-in-trade
245.54	99.37	181.45	58.45	92.44	89.01	(a) Cost of materials consumed
						IV Expenses
3,723.99	1,882.28	1,900.55	828.03	1,068.42	832.14	III Total income (I+II)
106.19	52.16	55.16	30.70	29.51	25.65	II (b) Other Income
3,617.80	1,830.12	1,845.40	797.33	1,038.91	806.49	(a) Net sales / income from operations
						I Income from operations
Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
Year ended 31	Half year ended 30 Sentember 2022	30 Sentember 2023	Quarter ended 30 Sentember 2022	Quarter ended	Quarter ended 30 Sentember 2023	Particulars
Year Ended	ar ended	Half year ended		Quarter Ended		
therwise stated)	rupees lakhs, except share data and where otherwise stated)	upees lakhs, except si	(Amount in Indian r			
		st, Hyderabad-500008. ember 2023	Hills, Golconda Pos If year ended 30 Sept	Lagir, Near Lanco the quarter and hal	Enclave, Manikonda financial results for	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 and half year ended 30 September 2023
	5			99PLC031016	CIN:L72200TG1999PLC031016	



(1.70	(0.00)	0.00	(0.70)	0.56	(0.32)	E Dilutad	
11 96	(0 52)	20.0	(0 70)			a) Dasic	
(1.50	(0.33)	0.05	(0.78)	0.38	(0.32)	Do	
11 06	(63.0)	200	60.00			XII quarters)	ΙΙX
						Earnings per equity share (of Rs. 10/- each) (not annualised for the	
						XI Other equity	X
3,283.58			1	1			
2 202 20							
						I aid ob equity small companies and companie	>
1,548.02	1,530.15	1,548.02	1,530.15	1,548.02	1,548.02	Paid the county share capital (Face value of Rs. 10/- cach)	<

# Notes to the unudited financial results

- 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 meeting held on 13 November 2023 The above unaudited results have been reviewed by the Audit Committee at its meeting held on 13 November 2023 of the board and approved by the Board of Directors of the Company at their
- w under Regulation 33 of SEBI (LODR) Regulations, 2015 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
- 7654 Employee benefit expenses for the Quarter ending 30 September includes Rs. 37.85 Lakhs towards ESOP Scheme 2016 provided as per "Ind AS 102 - Share Based Payments"
  - The company operates in one reportable business segment i.e. Clinical Research Services. Hence segmental reporting as per Ind AS 108 is not applicable.
  - The results for the Quarter and half year ended 30 September 2023 are also available on website of BSE Limited and on the Company's website.

Figures for the previous periods have been rearranged/ reclassified wherever necessary to confirm to the current period presentation.

for Jeevan Scientific Technology Limited Vice Chairman & Managing Director (DIN:00876539) K. Krishna Kishore NSCIA HYDERABAD 19070

Place:Hyderabad. Date:13 November 2023

CIN:L72200TG1999PLC031016

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

Standalone Balance Sheet as at 30 September 2023

(Amount in Indian rupees lakhs, except share data and where otherwise stated)

	As at 30 September	As at 31 March
Particulars	2023	2023
Assets		
(1)Non-current Assets		
a) Property, plant and equipment	1,463.97	1,550.26
b) Other intangible assets	563.53	603.58
c) Right of use assets	187.69	249.24
d) Financial Assets		
i)Investments	200.00	200.00
ii)Other financial assets	58.16	56.41
e) Other non current assets	1,207.54	857.54
f) Deferred tax asset (net)	69.92	63.95
(2)Current Assets		
a) Inventories	91.68	87.16
b) Financial Assets		
i) Trade receivables	974.25	1,168.19
ii) Cash and cash equivalents	633.92	612.25
iii)Other financial assets	232.44	527.90
c) Current tax assets (net)	370.19	275.37
d) Other current assets	218.48	123.82
Total	6,271.78	6,375.66
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,548.02	1,548.02
b) Other Equity	3,365.24	3,283.58
Liabilities		
(1)Non-current Liabilities		
a) Financial liabilities	10-2011 0011	
(i) Borrowings	257.06	321.35
(ii) Lease liabilities	85.29	148.17
b) Provisions	38.86	30.95
(2)Current Liabilities		
a)Financial liabilities		
i) Borrowings	234.10	292.67
ii) Lease liabilities	126.14	121.68
iii) Trade payables		9
(a) Total outstanding dues of micro, small and		
medium enterprises	81.67	69.14
(b) Total Outstanding dues of creditors other than micro,		
small and medium enterprises	87.85	193.76
iv) Other financial liabilities	102.35	103.11
b) Other current liabilities	336.68	262.13
c) Provisions	8.53	1.10
d) Current tax liabilities (net)	-	
Tota	6,271.78	6,375.66

for Jeevan Scientific Technology Limited

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

Place: Hyderabad Date: 13.11.2023 HYDERABAD 5

### CIN:L72200TG1999PLC031016

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

Standalone Cash flow statement for the period ended 30 September 2023

(Amount in Indian rupees lakhs, except share data and where otherwise stated)

S.No   Particulars   2023			For the Half Year	For the year
A.   Cash flow from operating activities   3.43   (361.86)				7.0
A		D-21-1	_	
Net Profit(loss) before tax   Adjustments for:   279.58   502.36   Dividend received   (7.10)   (10.50)   (10.50)   Interest received   (24.01)   (83.19)   Share based payments to employees   75.71   247.94   Net foreign exchange loss/(gain)   (20.40)   (2.85)   Finance cost   40.52   94.76   (20.40)			2025	2020
Adjustments for:  Depreciation and amortisation expenses  Dividend received  Dividend received  (24,01)  Interest received  Share based payments to employees  Net foreign exchange loss/(gain)  Finance cost  Operating profit before working capital changes  Changes in Working Capital  Inventories  Trade receivables  Current and non current financial assets  Other current and non current assets  Other current and non current assets  Other financial liabilities  Other liabilities  Provisions  Cash generated from operations before Tax  Taxes Paid  Net cash from operating activity  B. Cash flow from investing activities  Purchase of property, plant and equipment including capital  advances and capital creditors  Dividend Received  Investment in subsidaries  Dividend Received  Net cash used in investing activity  Cc. Cash genoment of current borrowings  Interest Received  Net cash used in investing activity  Repayment of non current borrowings  Interest paid  Net cash used in investing activity  Cc. Cash flow from financing activity  Repayment of current borrowings  Interest paid  Proceeds from issuance of Equity Shares (ESOPS Exercise)  Proceeds from issuance of Equity Shares (ESOPS Exercise)  Proceeds from insurance and cash equivalents of the beginning of the year/period  Cash generated in financing activity  Net cash generated in financing activity  Net cash generated in financing of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period	A.	Cash flow from operating activities	3.43	(361.86)
Depreciation and amortisation expenses   279,58   502.50     Dividend received   (7,10)   (10,50)     Interest received   (24,01)   (83,19)     Share based payments to employees   75.71   247,94     Net foreign exchange loss/(gain)   (20,40)   (2.85)     Finance cost   40,52   94,76     Operating profit before working capital changes   (45,33   58,40     Inventories   (4,53)   (40,436)     Carrent and non current financial assets   293,71   245,35     Other current and non current assets   (94,66)   136,99     Trade payables   (93,38)   (62,69     Other financial liabilities   (0,77)   (223,94)     Other liabilities   (94,83)   (275,37)     Other liabilities   (11,90   (503,02)     Cash generated from operations before Tax   748,89   (353,37)     Taxes Paid   (94,83)   (275,37)     Net cash from operating activities   (94,81)   (75,37)     Investment in subsidaries   7,10   10,50     Investment in subsidaries   7,10   10,50     Investments in fixed deposits and margin money deposits with ban   5,24     Interest Received   (41,70)   (625,92)     Net cash used in investing activity   (410,60)   (727,00)     Cash flow from financing activity   (40,60)   (727,00)     Cash flow from financing activity   (40,60)   (727,00)     Dividend Received   (40,52)   (94,76)     Dividend paid   - (183,62)   (94,76)   (94,76)     Dividend paid			5.45	(001100)
Dividend received   (7.10)   (10.50)     Dividend received   (24.01)   (83.19)     Share based payments to employees   75.71   247.94     Net foreign exchange loss/(gain)   (20.40)   (2.85)     Finance cost   40.52   94.76     Operating profit before working capital changes   347.72   386.66     Changes in Working Capital   (4.53)   58.40     Inventories   (4.53)   58.40     Trade receivables   214.35   (404.36)     Current and non current financial assets   293.71   245.35     Other current and non current assets   (93.66)   136.99     Trade payables   (93.38)   62.69     Other financial liabilities   (93.38)   (62.69     Other liabilities   (93.38)   (25.394     Other liabilities   (94.83)   (275.37     Provisions   (11.90   (503.02)     Cash generated from operations before Tax   (94.83   (275.37     Taxes Paid   (94.83   (275.37     Net cash from operating activity   (625.92     Investment in subsidaries   (441.70   (625.92     Investment in subsidaries   (441.70   (625.92     Investment in subsidaries   (440.70   (625.92     Investment in investing activity   (410.60   (727.00     Cash flow from financing activity   (410.60   (727.00     Cash flow from financing activity   (40.60   (727.00     Cash flow from financing activity   (40.50   (727.00     Cash flow from financing activity   (40.52   (94.76   (727.00   (727.		Adjustments for:	279.58	502.36
Interest received   (24.01)   (83.19)   Share based payments to employees   (75.71)   247.94   Net foreign exchange loss/(gain)   (20.40)   (2.85)   Finance cost   (20.40)   (2.85)   Finance cost   (20.40)   (2.85)   Finance cost   (40.52)   (40.53)   (40.52)   (4		Depreciation and amortisation expenses		
Share based payments to employees   75.71   247.94     Net foreign exchange loss/(gain)   (20.40)   (2.85)     Finance cost   40.52   94.76     Operating profit before working capital changes   347.72   386.66     Changes in Working Capital   (4.53)   58.40     Inventories   (4.53)   58.40     Inventories   (4.53)   (404.36)     Current and non current financial assets   (293.71   245.35     Current and non current assets   (94.66)   136.99     Trade payables   (93.38)   (62.69     Other liabilities   (0.777   (223.94)     Other liabilities   (7.77   (223.94)     Other liabilities   (7.77   (23.94)     Other liabilities   (7.77   (23.94)     Other liabilities   (94.83   (275.37)     Taxes Paid   (94.83   (275.37)     Taxes Paid   (94.83   (275.37)     Taxes Paid   (628.74)     Net cash from operating activities     Purchase of property, plant and equipment including capital advances and capital creditors   (441.70)   (625.92)     Investment in subsidaries   - (200.00)     Dividend Received   (441.70   (625.92)     Investments in fixed deposits and margin money deposits with ban Interest Received   (410.60)   (727.00)     Net cash used in investing activity   (410.60)   (727.00)     C. Cash flow from financing activity   (40.52)   (94.76)     Repayment of non current borrowings   (56.47)   (244.97)     Repayment of non current borrowings   (66.39)   (395.40)     Interest Received   (40.52)   (94.76)     Dividend paid   - (18.62)   (19.46)     Proceeds from issuance of Equity Shares (ESOPS Exercise)   (18.62)   (19.476)     Repayment of principle portion of lease liability   (58.41)   (102.48)     Net cash generated in financing activity   (21.79)   (1.003.35)     Net increase in cash and cash equivalents (A+B+C)   (21.79)   (1.003.35)				
Net foreign exchange loss/(gain)   (20.40)   (2.85)     Finance cost   (40.52)   94.76     Operating profit before working capital changes   (4.53)   (4.53)     Changes in Working Capital     Inventories   (4.53)   (4.43)     Trade receivables   (21.435   (404.36)     Current and non current financial assets   (93.71   (24.535     Other current and non current assets   (93.38)   (62.69     Trade payables   (93.38)   (62.69     Other liabilities   (0.77)   (223.94)     Other liabilities   (0.77)   (223.94)     Other liabilities   (1.12.15)     Provisions   (1.90   (503.02)     Cash generated from operations before Tax   (94.83)   (275.37)     Taxes Paid   (94.83)   (275.37)     Net cash from operating activity   (654.06   (628.74)     B. Cash flow from investing activities   (441.70)   (625.92)     Investment in subsidaries   (1.00   (1.00   (1.00     Investment in subsidaries   (1.00   (1.00   (1.00   (1.00     Investment in subsidaries   (4.00   (1.		Interest received		
Finance cost Operating profit before working capital changes Changes in Working Capital Inventories Trade receivables Current and non current financial assets Other current and non current sasets Other current and non current sasets Other liabilities Other financial liabilities Other liabilities Other financial liabilities Other financial liabilities Other financial liabilities Other lia		Share based payments to employees		
Operating profit before working capital changes   Changes in Working Capital   Inventories   (4.53)   58.40   Inventories   (4.53)   58.40   (40.36)   214.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   245.35   (404.36)   293.71   (405.30.9)   (405.				04.76
Changes in Working Capital Inventories Trade receivables Trade receivables Current and non current financial assets Current and non current assets Current and non current assets Other current and non current assets Other current and non current assets Other liabilities Other liabilities Other liabilities Other liabilities Other liabilities Trade payables Other liabilities Other liabilities Trade payables Other liabilities Other liabilities Trade payables Trade payables Other liabilities Trade payables Trade payables Other liabilities Trade payables Trade payables Other liability Other liabilities Trade payables Other liabilities Trade payables Trade payables Trade payables Other liabilities Trade payables				
Inventories		Operating profit before working capital changes	347.72	300.00
Trade receivables			(4.52)	58.40
Current and non current financial assets   Current and non current and non current assets   Current and non current assets   Current and non current and non current and non current assets   Current and non current before and				
Other current and non current assets Other current and non current assets Other financial liabilities Other financial liabilities Other liabilities Other liabilities Other liabilities Provisions Cash generated from operations before Tax Taxes Paid Net cash from operating activity Cash flow from investing activities Purchase of property, plant and equipment including capital advances and capital creditors Investment in subsidaries Dividend Received Interest Received Net cash used in investing activity Cash flow from financing activity Cash flow from financing activity Repayment of non current borrowings Repayment of current borrowings Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the beginning of the year/period Cash and cash equivalents at the period cash equivalents at the period cash equivalen		Trade receivables		
Trade payables   (93.38)   (62.69)     Other financial liabilities   (0.77)   (223.94)     Other liabilities   74.54   (112.15)     Provisions   11.90   (503.02)     Cash generated from operations before Tax   748.89   (353.37)     Taxes Paid   (94.83)   (275.37)     Net cash from operating activity   (628.74)     B.   Cash flow from investing activities     Purchase of property, plant and equipment including capital advances and capital creditors   (441.70)   (625.92)     Investment in subsidaries   - (200.00)     Dividend Received   7.10   10.50     Investments in fixed deposits and margin money deposits with ban Interest Received   (410.60)   (727.00)     Net cash used in investing activity   (410.60)   (727.00)     Cash flow from financing activity   (40.52)   (94.76)     Repayment of current borrowings   (66.39)   (395.40)     Interest paid   (40.52)   (94.76)     Dividend paid   - (183.62)     Proceeds from issuance of Equity Shares (ESOPS Exercise)   17.88     Repayment of principle portion of lease liability   (58.41)   (102.48)     Net cash generated in financing activity   (21.79)   (1,003.35)     Net increase in cash and cash equivalents (A+B+C)   21.68   (2,359.09)     Cash and cash equivalents at the beginning of the year/period   612.25   2,971.33		Current and non current financial assets		
Other financial liabilities Other financial liabilities Other liabilities Provisions Cash generated from operations before Tax Taxes Paid Net cash from operating activity Cash flow from investing activities Purchase of property, plant and equipment including capital advances and capital creditors Investment in subsidaries Dividend Received Investments in fixed deposits and margin money deposits with ban Interest Received Net cash used in investing activity Cash flow from financing activity Cash flow from financing activity Repayment of ourrent borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (0.777) (223.94) (112.15) (74.54 (112.15) (74.54 (112.15) (74.54 (112.15) (74.83 (24.97) (654.06 (628.74) (625.92) (625.92) (641.70) (625.92) (641.70) (625.92) (74.10) (625.92) (74.10) (625.92) (74.10) (625.92) (74.10) (727.00) (625.92) (74.10) (74.10) (727.00) (727.00) (727.00) (727.00) (727.00) (727.00) (727.00) (727.00) (727.00)				
Other liabilities     Provisions     Cash generated from operations before Tax     Taxes Paid     Net cash from operating activity     Cash flow from investing activities     Purchase of property, plant and equipment including capital     advances and capital creditors     Investment in subsidaries     Dividend Received     Investments in fixed deposits and margin money deposits with ban Interest Received     Net cash used in investing activity     Repayment of non current borrowings     Repayment of current borrowings     Interest paid     Dividend paid     Proceeds from issuance of Equity Shares (ESOPS Exercise)     Repayment of principle portion of lease liability     Net cash generated in financing activity     Repayment of principle portion of lease liability     Net cash generated in financing activity     Repayment of and cash equivalents (A+B+C)     Cash and cash equivalents at the beginning of the year/period     (112.15)     (119.00 (503.02)     (248.97     (448.97)     (628.74)     (441.70)     (625.92)     (200.00)     (7.10     10.50     (244.70)     (625.92)     (200.00)     (7.10     10.50     (24.01)     (83.19     (410.60)     (727.00)				
Cash generated from operations before Tax   748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (748.89   (353.37)   (353.37				
Cash generated from operations before Tax   Taxes Paid   (94.83)   (275.37)     Net cash from operating activity   654.06   (628.74)     B.   Cash flow from investing activities   Purchase of property, plant and equipment including capital   advances and capital creditors   (200.00)     Investment in subsidaries   (200.00)   (200.00)     Investment in fixed deposits and margin money deposits with ban   (24.01)   (82.592)     Interest Received   (200.00)				
Taxes Paid	1			
Net cash from operating activity  Cash flow from investing activities Purchase of property, plant and equipment including capital advances and capital creditors Investment in subsidaries Dividend Received Investments in fixed deposits and margin money deposits with ban Interest Received Net cash used in investing activity  Cash flow from financing activity Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (441.70) (441.70) (441.70) (424.97) (420.00) (410.60) (727.00) (52.44) (410.60) (727.00) (53.41) (625.92) (441.70) (441.70) (441.70) (441.70) (441.70) (625.92) (441.70) (441.70) (625.92) (441.70) (441.70) (625.92) (440.60) (727.00)		Cash generated from operations before Tax		
B. Cash flow from investing activities Purchase of property, plant and equipment including capital advances and capital creditors Investment in subsidaries Dividend Received Investments in fixed deposits and margin money deposits with ban Interest Received Net cash used in investing activity Cash flow from financing activity Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  Cash flow from investing activities (441.70) (441.70) (441.70) (441.70) (441.70) (441.70) (625.92) (40.50  (50.47) (441.70) (625.92) (625.92) (62.92) (62.90) (625.92) (620.00) (7.10  10.50 (441.70) (441.70) (625.92) (626.90) (727.00) (72	1			
Purchase of property, plant and equipment including capital advances and capital creditors Investment in subsidaries Dividend Received Investments in fixed deposits and margin money deposits with ban Interest Received Net cash used in investing activity Repayment of non current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  Proceeds from issuance of Equity Shares (ESOPS Exercise) Cash and cash equivalents at the beginning of the year/period  (441.70) (625.92) (441.70) (625.92) (625.92) (620.00) 10.50 10.			654.06	(628.74)
advances and capital creditors	В.	Cash flow from investing activities		
Investment in subsidaries Dividend Received Investments in fixed deposits and margin money deposits with ban Interest Received Net cash used in investing activity C. Cash flow from financing activity Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  Interest paid Cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  Candon Dividend paid Cash and cash equivalents at the beginning of the year/period  Candon Dividend Paid Cash and Cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  Candon Dividend Paid Cash Cash Cash Cash Cash Cash Cash Cash				Marathe mass
Investment in subsidaries Dividend Received Investments in fixed deposits and margin money deposits with ban Interest Received Net cash used in investing activity Cash flow from financing activity Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  C(200.00) 10.50		advances and capital creditors	(441.70)	
Investments in fixed deposits and margin money deposits with ban Interest Received  Net cash used in investing activity  C. Cash flow from financing activity  Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability  Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  S.24  (410.60)  (727.00)  (56.47) (66.39) (395.40) (40.52) (94.76)  (183.62)  - 17.88 (58.41) (102.48) (102.48)  (221.79) (221.79) (2359.09) Cash and cash equivalents at the beginning of the year/period			-	
Investments in fixed deposits and margin money deposits with ban Interest Received  Net cash used in investing activity  Cash flow from financing activity  Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  Interest paid (56.47) (56.47) (244.97) (66.39) (395.40) (40.52) (94.76) (183.62) (183.62) (183.62) (183.62) (194.76) (183.62) (183.62) (194.76) (19	ļ.	Dividend Received		
Interest Received  Net cash used in investing activity  Cash flow from financing activity  Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  Repayment (410.60) (727.00) (56.47) (66.39) (395.40) (40.52) (94.76) (183.62) (183.62) (183.62) (183.62) (183.62) (183.62) (183.62) (194.76)		Investments in fixed deposits and margin money deposits with ban	-	
Net cash used in investing activity Cash flow from financing activity Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (56.47) (244.97) (66.39) (395.40) (40.52) (94.76) (183.62) - 17.88 (58.41) (102.48) (102.48) (221.79) (1,003.35) (2,359.09) Cash and cash equivalents at the beginning of the year/period			24.01	
C. Cash flow from financing activity Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (56.47) (244.97) (66.39) (183.62) (183.62) (17.88) (58.41) (102.48) (102.48) (221.79) (1,003.35) (2,359.09) (2,359.09)			(410.60)	(727.00)
Repayment of non current borrowings Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (56.47) (66.39) (395.40) (40.52) (183.62) - 17.88 (58.41) (102.48) (221.79) (1,003.35) (244.97)	C.	Cash flow from financing activity		
Repayment of current borrowings Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (66.39) (40.52) (94.76) (183.62) (78.41) (102.48) (102.48) (221.79) (1,003.35) (2,359.09) (2,359.09)		Repayment of non current borrowings		
Interest paid Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (40.52) (94.76) (183.62) (75.41) (102.48) (102.48) (221.79) (1,003.35) (2,359.09) (2,359.09)		Repayment of current borrowings	(66.39)	
Dividend paid Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period  Cash and cash equivalents at the beginning of the year/period			(40.52)	(94.76)
Proceeds from issuance of Equity Shares (ESOPS Exercise) Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  17.88 (102.48) (221.79) (1,003.35) (2,359.09) Cash and cash equivalents at the beginning of the year/period  21.68 (2,359.09) Cash and cash equivalents at the beginning of the year/period		Dividend paid	- "	
Repayment of principle portion of lease liability Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (58.41) (102.48) (221.79) (1,003.35) (2,359.09) 612.25 2,971.33		Proceeds from issuance of Equity Shares (ESOPS Exercise)	_	17.88
Net cash generated in financing activity Net increase in cash and cash equivalents (A+B+C) Cash and cash equivalents at the beginning of the year/period  (221.79) (1,003.35) (2,359.09) (2,359.09) 612.25 (2,971.33)		Renayment of principle portion of lease liability	(58.41)	(102.48)
Net increase in cash and cash equivalents (A+B+C)  Cash and cash equivalents at the beginning of the year/period  21.68 (2,359.09)  2,971.33			(221.79)	(1,003.35)
Cash and cash equivalents at the beginning of the year/period 612.25 2,971.33		Net increase in cash and cash equivalents (A+B+C)		
		Cash and cash equivalents at the beginning of the year/period		
Outer and select advisoring at the same of the first		Cash and cash equivalents at the end of the year/period		
		Cutour and		

for Jeevan Scientific Technology Limited TE

HYDERAB

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

Place: Hyderabad Date: 13.11.2023

# JEEVAN SCIENTIFIC TECHNOLOGY LIMITED CIN:L72200TG1999PLC031016

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 and half year ended 30 September 2023

All amounts are in Indian Rupees in Lakh

(306.47)	(80.80)	(10.76)	(119.11)	50.66	(61.42)	Profit/(Loss) for the period/year	VII
(111.54)	(60.41)	(9.97)	(39.33)	12.13	(22.10)	c.Deferred tax	
49.55			20.5			b.Earlier tax	
10.55	1	0.53	ì		0.53	a.Current tax	
						Tax expenses	IA
(000:00)	(141.41)	(20.20)	(00.0CL)	02.79	(82.39)	Prolit/ (Loss) before tax (LII-IV)	<
1368 26	(141 21)	(00.00)	(150 66)	67 70	(00 00)		
4,093.48	2,023.49	1,921.18	986.69	1,005.87	915.32	Total Expenses	
1,702.18	924.31		417.42	374.53	268.33	(f) Other Expenses	
507.32	231.43		126.13	146.97	142.53	(e) Depreciation and Amortisation expense	
97.21	49.00		21.81	22.82	26.43	(d) Finance costs	
1,486.58	664.73	758.12	362.88	369.10	389.01	(c) Employee benefits expense	
54.65	54.65					progress and stock-in-trade	
1	. · ·					(b) Changes in Inventories of finished goods, work-in-	
245.54	99.37	181.45	58.45	92.44	89.01	(a) Cost of materials consumed	
						Expenses	V
3,725.22	1,882.28	1,900.99	828.03	1,068.66	832.33	Total income (I+II)	Ξ
107.42	52.16	55.59	30.70	29.75	25.84	(b) Other Income	=
3,617.80	1,830.12	1,845.40	797.33	1,038.91	806.49	(a) Net sales/Income from operations	
						Income	I
Audited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
Year ended 31 March 2023	Half year ended 30 September 2022	Half year ended 30 September 2023  Half year ended 30 September 2022	Quarter ended 30 September 2022	Quarter ended 30 June 2023	Quarter ended 30 September 2023		
Year Ended	r ended	Half year ended		Quarter Ended		Particulars	



7	0	r vx	フ	0	XIV	7		XIII	ф	a	XII E		×	XP	T X	0		В		>	VIII O
Non-Controlling interest	Owners of the company	Total comprehensive income attributable to:	Non-Controlling interest	Owners of the company	Other comprehensive income attributable to:	Non-Controlling interest	Owners of the company	Net profit attributable to:	b) Diluted (Amount in Rupees)	a) Basic (Amount in Rupees)	Earnings per Equity share	0	Other equity excluding revaluation reserve	Paid Up Equity Share Capital (Face Value of Rs. 10/- each	Total Comprehensive Income for the period /year	Comprehensive Income for the period /year	(ii) Income tax relating to items that will be reclassified to profit or loss	d I (j)	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(i) Items that will not be reclassified subsequently to profit or loss	Other Comprehensive Income
(1.24)	(62.27)		1	(2.10)		(1.24)	(01.00)	(81.09)	(0.39)	(0.39)			1	1,548.02	(63.51)	(2.10)	1	1	0.81	(2.90)	
(0.85)	21.51		1			(0.03)	(30.0)	51 51	0.32	0.33	2		ı	1,548.02	50.66			i.	SE.	1	
	(126.37)	(10) (51)	1	(7.40)			(,)	(11911)	(0.78)	(0.76)	(0.70)		1	1,530.15	(126.57)	(7.40)				(7.46)	
(2.03)	(10.70)	(25.01)		(2.10)	(2 10)	(2.07)	(2000)	(8.67)	(0.07)	(0.07)	(70.07)		10	1,548.02	(12.85)	(2.10)	7 10	1	0.81	(2.90)	
	(07.37)	(97 20)	ı	(0.55)	(6 < 0)			(80.80)	(0.55)	(0.53)	(0.53)		1	1,530.15	(87.39)	(0.57)	(6 50)	1		(6.59)	
(0.1-	(0.73)	7314 34		(0.00	(8 60)		(0.73)	(305.74)	(2:00	(200)	(2 00)		3,270.94	1,548.02	(315.07)	0.00			2.89	(11.49)	



# Notes to the unudited financial results

- Standards) Rules. 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules 2016. The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting
- 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 13 November 2023
- w said meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015 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
- 4 Employee benefit expenses for the Quarter ending 30 September 2023 includes Rs.37.85 Lakhs towards ESOP Scheme 2016 provided as per "Ind AS 102 - Share Based
- S The company operates in one reportable business segment i.e. Clinical Research Services. Hence segmental reporting as per Ind AS 108 is not applicable.
- 7 The results for the Quarter ended 30 September 2023 are also available on website of BSE Limited and on the Company's website.

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)

Date:13 November 2023 Place:Hyderabad.

> 1 SC/ HYDERABAD

### CIN:L72200TG1999PLC031016

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

Consolidated Balance Sheet as at 30 Septer (Amount in Indian rupees lakhs, except	nber 2023	otherwise stated)
(Amount in Indian rupees takns, except	As at	As at
Particulars Particulars	30 September 2023	31 March 2023
Assets		
(1)Non-current Assets		1.550.06
a) Property, plant and equipment	1,463.97	1,550.26
b) Other intangible assets	563.53	603.58
c) Capital work in progress	551.37	190.36
d) Right of use assets	272.01	343.47
e) Financial Assets	H1024-07-64506	
i)Other financial assets	67.18	64.03
f) Other non current assets	1,207.54	857.54
g) Deferred tax asset (net)	74.97	64.19
(2)Current Assets		
a) Inventories	94.45	87.16
b) Financial Assets		
i) Trade receivables	1,022.04	1,168.19
ii) Cash and cash equivalents	645.19	683.38
iii)Other financial assets	232.44	527.90
c) Current tax assets (Net)	370.28	275.46
d) Other current assets	310.21	176.76
Total	6,875.20	6,592.29
Equity and Liabilities		
Equity		l l
a) Equity share capital	1,548.02	1,548.02
b) Other equity	3,335.88	
Total equity	4,883.91	
Non controlling interest	21.28	
Liabilities		
(1) Non-current Liabilities		
a) Financial liabilities		***************************************
(i) Borrowings	697.97	351.35
(ii) Lease liabilities	157.69	110000000000000000000000000000000000000
b) Provisions	38.86	30.95
(2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	234.10	
ii) Lease liabilities	142.02	136.79
iii) Trade payables		
(a) Total outstanding dues of micro, small and		
medium enterprises	87.42	69.14
(b) Total outstanding dues of Creditors other than		
micro, small and medium enterprises	92.93	Total Inc. Control of the Control of
iv) Other financial liabilities	117.53	
b) Other current liabilities	392.96	
c) Provisions	8.53	
Total	al 6,875.20	6,592.2

for Jeevan Scientific Technology Limited

K. Krishna Kishore Pale: Hyderabad

Date: 13.11.2023

Vice Chairman & Managing Director (DIN:00876539)



### CIN:L72200TG1999PLC031016

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

Consolidated Cash flow statement for the period ended 30 September 2023

	(Amount in Indian rupees lakhs,	except share data and w	where otherwise stated)
		For the period ended	For the year ended 31
S.No	Particulars	30 September 2023	March 2023
A.	Cash flow from operating activities	(20.20)	(2(9.27)
	Net Profit/(loss) before tax	(20.20)	(368.27)
	Adjustments for:	200.50	507.20
	Depreciation and amortisation expenses	289.50	507.32
	Adjustments on account of fair value measurement of lease deposits	(5.10)	(4.68)
	Dividend received	(7.10)	
	Interest received	(24.05)	
	Net foreign exchange loss/(gain)	(20.40)	
	Share based payments to employees	75.71	247.94
	Finance cost	45.15	97.21
	Operating profit before working capital changes	338.60	382.06
	Changes in working capital	(= AA)	50.40
	Inventories	(7.30)	
	Trade receivables	166.56	(404.36)
	Current and non current financial assets	292.32	237.73
	Other current and non current assets	(133.45)	
	Trade payables	(85.20)	
	Other financial liabilities	(59.64)	
	Other liabilities	127.30	(112.04)
	Provisions	11.90	(503.02)
	Cash generated from operations before tax	651.08	(365.15)
	Taxes Paid	(94.83)	
	Net cash from operating activity	556.25	(640.52)
B.	Cash flow from investing activities		
	Purchase of property, plant and equipment including capital advances and	/0.00 m/s	(017.00)
	capital creditors	(802.71)	
	Investments in fixed deposits and margin money deposits with banks	-	5.24
	Dividend Received	7.10	10.50
	Acquisition of a subsidiary, net of cash acquired	-	23.35
	Interest received	24.05	84.10
	Net cash used in investing activity	(771.56)	(693.09)
C.	Cash flow from financing activity	214.42	(71.01)
-	Proceeds from /(Repayment) of non current borrowings	346.62	(71.21)
	Proceeds from /(Repayment) of current borrowings	(58.57)	
	Interest paid	(45.15)	
	Dividend paid		(183.62)
	Proceeds from issuance of Equity Shares (ESOPS Exercise)		42.88
	Repayment of principle portion of lease liability	(65.78	
	Net cash generated in financing activity	177.12	
	Net increase in cash and cash equivalents (A+B+C)	(38.18	
	Cash and cash equivalents at the beginning of the year/period	683.38	
	Cash and cash equivalents at the end of the year/period	645.19	683.38

Pale: Hyderabad Date: 13.11.2023 K. Krishna Kishore

Vice Chairman & Managing Director

for Jeevan Scientific Technology Limited

(DIN:00876539)



PAVULURI & Co.
CHARTERED ACCOUNTANTS

Plot No.48, Flat No.301, Sucasa, Phase - I, Kavuri Hills, Hyderabad - 500,033

Hyderabad - 500 033. Ph : 040-2970 2638 / 2639 / 2640 Email : payulunandco@gmail.com

# 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 and half year ended September 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:13/11/2023

Branches:

UDIN # 23223169BGVJYY8396

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.

Plot No.48, Flat No.301, Sucasa, 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 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 and half year ended September 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.

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

Branches:



Place: Hyderabad Date: 13/11/2023



Plot No.48, Flat No.301, Sucasa, 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

UDIN # 23223169BGVJYX1248