

**JEEVAN SCIENTIFIC TECHNOLOGY LIMITED**  
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Mannikonda Jagir, Near Lanco Hills, Golconda Post, Hyderabad-500008.  
**STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND THE YEAR ENDED 31ST MARCH, 2021**

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Year Ended	
		31-03-2021 Audited	31-12-2020 UnAudited	31-03-2020 Audited	31-03-2021 Audited	31-03-2020 Audited
1	<b>Income</b>					
	(a) Revenue From Operations	1355.89	1442.30	556.68	4139.36	2056.74
	(b) Other Income	7.85	23.34	65.32	92.43	156.30
	(c) Unbilled Revenue	0.00	0.00	95.80	53.00	95.80
	<b>Total Income</b>	<b>1,363.74</b>	<b>1,465.64</b>	<b>717.80</b>	<b>4,284.79</b>	<b>2,308.84</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	117.14	87.49	39.16	274.55	156.89
	(b) Purchase of stock-in-trade		-	-	-	-
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(33.70)	(89.00)	(70.40)	(210.30)	(70.40)
	(d) Employee benefit expense	275.42	246.94	206.5	917.72	820.86
	(e) Finance Cost	33.13	40.67	53.78	171.86	226.82
	(f) Depreciation and Amortisation expense	98.31	99.29	93.04	395.52	390.78
	(g) Other Expenses	526.98	357.64	283.2	1417.59	1021.67
	<b>Total Expenses</b>	<b>1,017.28</b>	<b>743.03</b>	<b>605.28</b>	<b>2,966.94</b>	<b>2,546.62</b>
3	Profit before exceptional items and Tax	346.46	722.61	112.52	1,317.85	-237.78
4	Add(+)/Less(-) Exceptional items	-	-	739.24	-	739.24
5	Profit/ (Loss) before Tax	346.46	722.61	-626.72	1,317.85	-977.02
6	Tax Expenses	-0.24	121.97	126.56	191.92	195.55
7	Profit(Loss) for the Period from Continuing Operations	346.70	600.64	-500.16	1,125.93	-781.47
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-

Sl.No	Particulars	Quarter Ended				Year Ended
		31-03-2021 Audited	31-12-2020 UnAudited	31-03-2020 Audited	31-03-2021 Audited	
10	Profit(Loss) from Discontinuing Operations after Tax	-	-	-	-	-
11	Profit(Loss) for the period	346.70	600.64	-500.16	1,125.93	-781.47
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	6.8	-0.28	4.34	5.96	-2.43
	(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	353.50	600.36	-495.82	1,131.89	-783.90
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
15	Other equity excluding revaluation reserve	-	-	-	2094.74	962.83
16	Earnings per Equity share (for continuing operations)					
	a) Basic (Amount in Rupees)	2.31	3.92	-3.24	7.40	-5.12
	b) Diluted (Amount in Rupees)	2.31	3.92	-3.24	7.40	-5.12
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)	2.31	3.92	-3.24	7.40	-5.12
	b) Diluted (Amount in Rupees)	2.31	3.92	-3.24	7.40	-5.12

#### 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 23.06.2021 and approved by the Board of Directors of the Company on the same date.
- 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.

for Jeewan Scientific Technology Limited

On behalf of the Board of Directors

K. Krishna Kishore

Vice Chairman & Managing Director

M Srikanth Sasidhar  
CFO

Place:Hyderabad  
Date:23.06.2021



**Jeevan Scientific Technology Limited**  
Stand alone Balance Sheet as at 31st Mar. 2021

Particulars	(In Rupees)	
	As at 31.03.2021	As at 31.03.2020
Assets		
(1) Non-current Assets		
a) Property, Plant and Equipment	158,688,106	177,299,661
b) Other Intangible Assets	4,958,787	7,190,030
c) Intangible Assets Process Knowhow	41,642,037	52,361,147
d) Financial Assets		
i) Investments	10,269,070	10,269,070
ii) Loans	65,286,870	62,146,546
iii) Advances	41,300,902	36,909,796
c) Deferred tax asset (net)	6,061,921	15,738,838
(2) Current Assets		
a) Inventories	34,557,046	9,467,418
b) Financial Assets		
i) Trade receivables	124,584,286	60,011,297
ii) Cash and cash equivalents	27,284,585	18,259,938
iii) Bank balances other than (ii) above	29,563,173	563,173
iv) Loans & Advances (current)	5,110,498	7,087,171
v) Other Financial Assets	22,997,445	18,326,222
c) Current Tax Assets (Net)	45,952,303	41,485,587
d) Other Current Assets	19,509,389	11,636,078
<b>Total</b>	<b>637,766,418</b>	<b>528,751,971</b>
Equity and Liabilities		
Equity		
a) Equity Share Capital	153,014,650	153,014,650
b) Other Equity	209,473,657	96,282,842
Liabilities		
(1) Non-current Liabilities		
a) Financial liabilities		
Borrowings	77,699,329	79,027,246
b) Provisions	3,199,910	2,558,949
c) Deferred tax Liability (net)	-	-
(2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	506,177	73,650,912
ii) Trade Payables	26,358,431	24,573,412
iii) Other Financial Liabilities	31,954,508	38,958,654
iv) Other Financial Creditors	7,042,253	20,857,086
b) Other current liabilities	111,159,011	36,675,179
c) Provisions	17,358,492	3,153,041
<b>Total</b>	<b>637,766,418</b>	<b>528,751,971</b>

Place: Hyderabad  
Date: 23.06.2021

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

*K. Krishna Kishore*  
K. Krishna Kishore  
Vice Chairman & Managing Director

*M Srikanth Sasidhar*  
M Srikanth Sasidhar  
CFO



**Jeevan Scientific Technology Limited**  
**Stand alone Cash flow statement for the Year ended 31st Mar, 2021**

S.No	Particulars	(In Rupees)	
		As at 31.03.2021	As at 31.03.2020
A.	Cash flow from operating activities		
	Net Profit before tax and extraordinary items	131,786,490	(97,702,147)
	Adjustments for:		
	Depreciation	39,551,686	39,078,307
	Other Comprehensive Income	596,107	(242,512)
	Loss on Sale of Assets	-	306,407
	Interest	17,185,601	22,680,631
	Operating profit before working capital changes	189,119,884	(35,879,314)
	Changes in Working Capital		
	Inventories	(25,089,628)	(7,163,379)
	Trade and other receivables	(87,138,996)	55,358,815
	Trade and other Payables	(6,828,467)	21,139,122
	Cash generated from operations before Tax	83,719,726	(8,823,000)
	Tax Provision	19,191,782	(19,554,556)
	Provision for Dividend	-	-
	Interest paid	17,185,601	22,680,631
	Net cash from operating activity	47,342,343	(11,949,075)
B.	Cash flow from investing activities		
	Purchase of fixed assets	(7,989,778)	(11,009,324)
	Investments	-	-
	Sale / Transfer of fixed assets	-	850,676
	Net cash used in investing activity	(7,989,778)	(10,158,648)
C.	Cash flow from financing activity		
	Proceeds from loans	(1,327,917)	4,372,256
	Increase in Capital	-	-
	Increase in Other Equity	-	-
	Net cash generated in financing activity	(1,327,917)	4,372,256
	Net increase in cash and cash equivalents (A+B+C)	38,024,648	(17,735,467)
	Cash and cash equivalents as at 31.03.2020	18,823,112	36,558,579
	Cash and cash equivalents as at 31.03.2021	56,847,760	18,823,112

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

*K. Krishna Kishore*  
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Vice Chairman & Managing Director

*M. Srikant Sasidhar*  
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Place: Hyderabad  
Date: 23.06.2021

