

Ref: JSTL/BOD/BSE/2023-24/May23

Date: May 27, 2023

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

Dear Sir/Madam,

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

Sub: Outcome of Board Meeting for the quarter and year ended 31.03.2023 under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

With reference to the subject cited, this is to inform the exchange that the Board of Directors of Jeevan Scientific Technology Limited at its meeting held on Saturday, the 27th day of May, 2023 at 03:00 P.M. at registered office of the Company for the quarter and year ended 31.03.2023, inter alia considered and approved the following:

- 1. Audited Financial results (Standalone and Consolidated) together with Statement of Assets and Liabilities and Statement of Cash flow for the quarter and year ended 31.03.2023. (enclosed)
- 2. Auditors Report for the quarter and year ended 31.03.2023. (enclosed)
- 3. Appointment of M/s. KP & Associates, Chartered Accountants, as Internal Auditor of the company for Financial Year 2023-24.
- 4. Appointment of Ms. Aakanksha, Practicing Company Secretary, as a Secretarial Auditor of the Company for Financial Year 2023-24.

The meeting concluded at 6.55 P.M.

This is for the information and records of the Exchange, please.

Thanking You.

Yours faithfully, For Jeevan Scientific Technology Limited

Krishna Kishore Kuchipudi Vice Chairman and Managing Director (DIN: 00876539)



Encl. as above



Annexure

[Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with clause 7 of Para A of Annexure I of SEBI Circular dated September 9, 2015]

Particulars	Internal Auditor	Secretarial Auditors
Reasonforchangeviz.appointment,resignation,removal, death orotherwise	Appointment of M/s. KP & Associates, Chartered Accountants as Internal Auditor of the company.	Appointment of Ms. Aakanksha, Practicing Company Secretary, as Secretarial Auditors of the Company.
Date of appointment & Terms of appointment	For the Financial Year 2023-24.	For the Financial Year 2023-24.
Brief Profile	M/s. KP & Associates, Chartered Accountants, having over 14 years of experience in the areas of Audit and Assurance, Direct and Indirect Taxation, Financial Services, Corporate Advisory, Corporate Laws and Secretarial Practice, etc.	Ms. Aakanksha, Practicing Company Secretary having wide client base ranging from Listed and Unlisted Companies and handled numerous corporate actions such as Initial Public Offers (IPOS), Takeovers, preferential issues, bonus issues, rights issues, buyback, mergers and demergers, delisting, revocation of suspension, corporate restructuring and so on.



	12 Earnings per	11 Other equit	10 Paid Up Eq	9 Total Comp	Comprehen	(ii) Inc.	B (i) Items	-	a Other Com		7 Profit(Loss)	0	E	and see a	6 Tay Eynens	5 Profit/ (Los	4 Add(+)/Less	3 Profit befor	Total Expenses	(f) Other Expenses	(c) Deprecia	(d) Finance Cost	(c) Employee	(b) Changes	2 Expenses	Total income	(b) Other Income	(a) Revenue	1 Income		SI.No	
a) Basic (Amount in Rupecs)	Earnings per Equity share (for continuing operations)	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		(ii) Income tax relating to items that will not be reclassified to profit or loss	A fix have that will not be reclassified to profit or base		Profit(Loss) for the period/year	Deferred Tax	Earlier Tax	Current Tax	č.	Profit/ (Loss) before Tax	Add(+)/Less(-) Exceptional items	Profit before exceptional items and Tax	ses	renses	(c) Deprectation and Amortisation expense	ost	(c) Employee benefit expense	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	laterial Consumed	e	ome	(a) Revenue From Operations			Particulars	
(1,47)		(1)	1,548.02	(227.84)	(2.89)			2.89	15 781		(224.95)	(64.48)	49.55	1		(239.88)		(239.88)	1,058.63	401.74	136.96	25.05	421.24	-	73 64	818.75	26.24	792.51		Audited	31-03-2023	
0.04		1 2	1,530.15	6.33	0.88		He.	-	88.0		5.45	13.78	r.	ĩ		19.23		19.23	1,003.72	375.94	133.97	20.69	400.59	-	12 CL	1,022.95	27.78	995.17		Un Audited	31-12-2022	Ouarter Ended
1.41		1	1,530.15	233.99	18.66			ACC I	yy 81	1.1.1.1	215.33	95.88	ij	51.52		362.73	,	362.73	1,213.97	417.36	71.45	19.46	528.81	125.30	05 15	1,576.70	511.62	1,065.08		Audited	31-03-2022	K
(1.96)		3,283.58	1,548.02	(308.90)	(8.60)		ŀ	2.89	111 401	(annual)	(300.30)	(111,10)	49.55			(361.85)		(361.85)	4,085.84	1,701.97			1,486.56		245 54	3,723.99	106.19	3,617.80		Audited	31-03-2023	Rupees in Lakh
8.15		3,528.16	1,530.15	1,247.34	21.03			11.00	20.102		1,226.31	110.66		497.93		1,834.90	,	1,834.90	4,411.57	1,706.07	367.93		-		369 43	6,246.47	590.98	5,655.49		Audited	31-03-2022	Lakh Vear Ended



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	6 The ope 7 The resul 8 Figures fi 9 The figur quarter o	5 Employe	3 The State Regulatic	2 The abov	Notes to the Audited Financial Results
för Jeevan Scientific Technology Limi	The operations of the company have only one segment namely "Clinical "Research Services, Hence segmental reporting as per Ind AS 108 is not applicable. The results for the Quarter and Year ended 31stMarch 2023 are also available on website of 18SE Limited and on the Company's website. Figures for the previous periods have been rearranged/ reclassified wherever necessary to conform to the current period presentation. The figures for the quarter ended March 31, 2023 are the balancing figures between the audited figures of the full financial year and limited reviewed year to date figures upto the third quarter of the financial year.	Employee benefit expenses for the year ending 31-03-2023 includes Rs. 247.94 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments".	The Statutory Auditors of the Company have audited the above audited financial results and their report has been placed before the board at the said meeting as required under Regulation 33 of SEBI (LODR) regulations, 2015.	The infancial results of the company nave 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. The above Audited results have been reviewed by the Audit Committee at its meeting held on 27.05.2023 and approved by the Board of Directors of the Company on the same date.	d Financial Results
for Jeevan Scientific Technology Limited	g as per Ind AS 108 is not applicable. mpany's website. presentation. ial year and limited reviewed year to date figures upto the third	vided as per " Ind AS 102 - Share Based Payments".	I before the board at the said meeting as required under	tied under the Companies (Indian Accounting Standards) Rules. by the Board of Directors of the Company on the same date.	

Particulars Rayets Rayets I Additional Access Rayets I Additional Access Rayets Rayets <th< th=""><th></th><th></th><th>1</th></th<>			1
particulars Particulars λ_{stal} 31st March λ_{stal} 31st 232 λ_{stal} 32135	496.11	1.10	c) Provisions
ParticularsNumber of the second	374.2	262.13	b) Other current liabilities
particulars λ_{set} </td <td>327.(</td> <td>103.11</td> <td>iv) Other Financial liabilities</td>	327.(103.11	iv) Other Financial liabilities
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nn-turrent AssetsParticularsAs at 31st MarchAs at 31		148.17	ii) Lease Liabilities
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Rupees in Lakh Rupees in Lakh As at 31st March As at 31st March 2023 2023 on-current Assets 1,550.26 in current Assets 1,550.26	497.5	603.58	b) Other Intangible Assets
Rupees in Lakh As at 31st March As at 31st March As at 31st March As at 31st March 2023 2023 on-current Assets 2023	1,409.0	1,550.26	a) Property, Plant and Equipment
Rupees Rupees As at 31st March 2023			(1)Non-current Assets
Rupees at 31st March 2023			Assets
	As at 31st Marc 2022	As at 31st March 2023	Particulars
	n Lakh		



Particulars Year ended 31s Year ended											<u>(.</u>								B.	3																				S.No
Vear ended 31st March 2023 (361.86) (10.50) (11.49) 94.76 (11.49) 94.76 (11.49) 130.08 58.40 (112.13) (112.13) (112.13) (112.13) (112.13) (601.31) (1275.37) (625.92) (10.20) (102.48) (102.48) (102.48) (102.48) (102.48) (102.48) (102.48) (102.48) (102.48) (102.48) (102.48) (102.48) (102.48) (12.25) för Jeevan Scientifi K. Krishna Kishor	Nace:Hyderabad	ash and cash equivalents at the end of the year/period	ash and cash equivalents at the beginning of the year/period	Vet increase in cash and cash equivalents (A+B+C)	Vet cash generated in financing activity	Proceeds from share based paymnets	Repayment of Lease Liability	Proceeds from issuance of Equity Shares	Dividend paid	Interest paid	Ash flow from financing activity	Vet eash used in investing activities	Sale/ Transfer of fixed assets	Interest Received	Investments in fixed deposits and margin money deposits with banks	Dividend Received	Investment in Subsidaries	Proceeds from investments	Purchases of property plant and actimment	Net eash from/(used)in operating activities	Taxes Paid	Cash generated from operations before Tax	Provisions	Other liabilities	Other Economic Hacilities	Other current and non current assets	Current and non current financial assets	Current and non current loans and advances	Trade receivables	Inventories	Operating profit before working capital changes	Other comprehensive income	Interest paid	Interest Received	Dividend Received	Profit on Sale of Asset	Depreciation	Adjustments for:	Vet Profit/(loss) before tax and extraordinary items	Particulars
	for Jeevan Scientific Jetchnology K. Krishna Kishore	612.25	2,971.33	(2,359.08)	(755.41)	247.94	(102.48)	17.88	(183.62)	(94,76)	ICAN 2TV	(727.00)		83.19	5.24	10.50	(200.00)	(uza. 12)	1605 001	(876.68)	(275.37)	(601.31)	(491.53)	(112.15)	K0.70	136.99	245.35	8	(407.20)	58 40	130.08	(11.49)	94.76	(83.19)	(10.50)	, ,	502.36		(361.86)	Year ended 31st March 2023



1.530.15 1.548.02	1,530.15	1,548.02	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	10
80.20 (315.07)	6.33	(234.00)	Total Comprehensive Income for the period /year	9
18.66 (8.60)	0.88	(2.89)	(ii) income as retaining to norm that with the recreasioned to provide these Comprehensive Income for the period /year	
			B (i) Items that will be reclassified to profit or loss (ii) Items that we relation to items that will be reclassified to profit or loss	
- 2.89		2.89	(ii) Income tax relating to items that will not be reclassified to profit or loss	
18.66 (11.49)	0.88	(5.78)	Other Comprehensive Income A (i) Items that will not be reclassified to profit or loss	8
61.54 (306.47)	5.45	(231.11)	Profit(Loss) for the period/year	7
95.88 (111.34)	13.78	(64.72)	Deferred Tax	
51,52 -	ĩ	55 OF	Current Tax	
			Tax Expenses	6
208.94 (368.26)	19.23	(246.28)	Profit/ (Loss) before Tax	'n
	•		Add(+)/Less(-) Exceptional items	4
208.94 (368.26)	19.23	(246.28)	Profit before exceptional items and Tax	Ju
1,495.03 4,093.48	1,003.72	1,066.26	Total Expenses	
_	375.94	401.94	(I) Other Expenses	
	133.97	141.92	(c) Finance Cost (c) Depreciation and Amortisation expense	
10 50 1,486.58	400.59	421.26	(c) Employee henefit expense	
125.30 54.65		Ĩ	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	
51.59 245.54	72.53	73.64	Expenses (a) Cost of Material Consumed	2
1,103.21 3,120.22	1,022.50	619,90	1 OTAL INCOME	
	1 022 05 1	21.47	(b) Other Income	
1,192.35 3,617.80	995,17	792.51	(a) Revenue From Operations	
			Income	_
Audited		Audited		
31_03_2022 31_03_2023 31_03_2022	Quarter Ended	11-02-2022	rationals	ONTIC
Vear Ended	Inarter Reded		Dastianlaw	CI NI2

ad have been consolidated into the LS 108 is not applicable. site. limited reviewed year to date figure	AS) notified under the 5. in placed before the Board ng of projects by som ng of projects by som 1016 provided as per 1016 provided as	1 Indian Accounting Standards (Ind Standards) (Amendment) Rules 201 Is meeting held on 27.05.2023 and uncial results and their report has be elay in its closure resulted in deferr 2.94 Lakhs towards ESOP Scheme 7.94 Lakhs towards ESOP Scheme results of operations of Nayas Labe results of operations of Nayas Labe results of operations of Nayas Labe research Services Hence segmental set on website of BSE Limited and she on website of BSE Limited and she on the audited figures of the 1 between the audited figures of the 1	 Notes to the Audited 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) (Amendment) Rules 2016. The above Audited results have been reviewed by the Companies (Indian Accounting Standards) (Amendment) Rules 2016. The Stanuory Auditor of the Company have audited the above audited financial results and their report has been placed before the board of Directors of the Company have audited the above audited financial results and their report has been placed before the board at the said meeting beild on 27 05.2023 and approved by the Board of Directors of the Company have audited the above audited financial results and their report has been placed before the board at the said meeting as required under Regulation 33 of SEB (LODR) regulations, 2015. The decrease in turnover during the year is due to USFDA inspection and delay in its closure resulted in deferring of projects by some customers and resulted in less during the year. Employee benefit expenses for the year ending 31-03-2023 includes Rs. 247.94 Lakhs towards ESOP Scheme 2016 provided as per ' Ind AS 102 - Share Based Payments' shares of Rs. 10.2 acuter and Year ended 88.89% of equity shares of Nayas Laboratories Private Limited in of Rs. 2.00.000.000 (20.00,000 equity shares of Rs. 10.4 company from January 13, 2023 onwards. The operations of the Company have only one segment namely ''Clinical 'Research Services Hence segmental reporting as per ind AS 108 is not applicable. The results for the quarter and Year ended Statkarch or exists of varias Limited and on the Company's website. Figures for the quarter of the financial year. The status of the Guarter endeed March 31, 2023 are the balancing Figures between the audited Figures of the full financial year and limited reviewed year to date figures The the third presention	Nores 10 10 10 10 10 10 10 10 10 10 10 10 10
ed have been consolidated into the	AS) notified under the 5. In placed before the bard ng of projects by som 1016 provided as per 1016 provided as per 1016 an private an	1 Indian Accounting Standards (Ind Standards) (Amendment) Rules 201 Is meeting held on 27.05.2023 and uncial results and their report has be elay in its closure resulted in deferr elay in its closure resulted in deferr 7.94 Lakhs towards ESOP Scheme 7.94 Lakhs towards ESOP Scheme results of operations of Nayas Labor results of operations of Nayas Labor	the Andited Financial Results The financial results of the company have been prepared in accordance with Standards) Rules. 2015 as amended by the Companies (Indian Accounting S. The above Audited results have been reviewed by the Audit Committee at its same date. The Statutory Auditors of the Company have audited the above audited finar under Regulation 33 of SEBI (LODR) regulations, 2015. The decrease in turnover during the year is due to USFDA inspection and de the year. Employee benefit expenses for the year ending 31-03-2023 includes Rs. 247 On January 13, 2023, the Company acquired 88.89% of equity shares of Nay shares of Rs. 104- each). Further, following the principles of ind AS 110 the r operations of the Company from January 13, 2023 onwards.	5 4 3 2 - 10 6 5 4 3 2 - 10
of Rs. 2,00,00,000 (20,00,000 equity	AS) notified under the 5. in placed before the b in placed before the b ng of projects by somi ng of provided as per '	a Indian Accounting Standards (Ind Standards) (Amendment) Rules 201 Is meeting held on 27.05.2023 and uncial results and their report has be elay in its closure resulted in deferr 7.94 Lakhs towards ESOP Scheme	the Audited Financial Results The financial results of the company have been prepared in accordance with Standards) Rules. 2015 as amended by the Companies (Indian Accounting S The above Audited results have been reviewed by the Audit Committee at its same date. The Statutory Auditors of the Company have audited the above audited finar under Regulation 33 of SI-BI (LODR) regulations, 2015. The decrease in turnover during the year is due to USFDA inspection and de the year. Employee benefit expenses for the year ending 31-03-2023 includes Rs. 247	Notes to 2 2 3 3 5
e customers and resulted in loss du I Ind AS 102 - Share Based Paymer	AS) notified under the 5. pproved by the Board in placed before the b	h Indian Accounting Standards (Ind Standards) (Amendment) Rules 201 Is meeting held on 27.05.2023 and Incial results and their report has be	the Audited Financial Results The financial results of the company have been prepared in accordance with Standards) Rules. 2015 as amended by the Companies (Indian Accounting S The above Audited results have been reviewed by the Audit Committee at its same date. The Statutory Auditors of the Company have audited the above audited finar under Regulation 33 of SEBI (LODR) regulations. 2015.	Notes to 2 3
oard at the said meeting as required	AS) notified under th 5. ipproved by the Board	h Indian Accounting Standards (Ind Standards) (Amendment) Rules 20) Is meeting held on 27.05.2023 and	the Audited Financial Results The financial results of the company have been prepared in accordance with Standards) Rules. 2015 as amended by the Companies (Indian Accounting S The above Audited results have been reviewed by the Audit Committee at its same date.	Notes to
I of Directors of the Company on the	AS) notified under the	h Indian Accounting Standards (Ind	the Audited Financial Results The financial results of the company have been prepared in accordance with Standards) Rules 2015 as an ended by the Companies Uniting Accounting S	Notes to
e Companies (Indian Accounting			the Audited Financial Results	Notes to
(0,73)		(0.73)	Non-Controlling interest	
80.20 (314.34) 1,215.39	6.33	(233.27)	Owners of the company	1
	12		Total comprehensive income attributable to:	15
	•)	•	Non-Controlling interest	
18.66 (8.60) 21.03	0.88	(2.89)	Owners of the company	
			Other comprehensive income attributable to:	14
- (0.73)	i.	(0.73)	Non-Controlling interest	
61.54 (305.74) 1,194.36	5.45	(230.38)	Owners of the company	
*			Net profit attributable to:	13
	0.04	(1.51)	b) Diluted (Amount in Rupees)	
0.40 (2.00) 7.94	0.04	(1.51)	a) Basic (Amount in Rupees)	
			Earnings per Equity share	12

Date:27.05.2023	Place:Hyderabad			иристике или с физикен от иле лизалистат указ.
(DIN:00876539)	K. Krishna Kishore Vice Chairman & Managing Director	Lund L	for Jewan Scientific Technology Limited ATEC	

International and the set of the	Jeevan Scientific Technology Limited Andited Consolidated Balance Sheet as at 31st M	d Manah 2023	
Particulars As at 3 March As at 3 March 202			in Lakhs
ratix Assets Auxa Auxa Auxa Brant and Equipment 1,550.26 1 night Assets 603.58 100.36 1 assets 100.36 100.36 1 sets 100.36 100.36 1 assets 100.36 100.36 1 sets 11.168.19 1.168.19 1 assets 11.168.19 1.168.19 257.00 2 inaccia/Assets 275.70 2 2 2 2 inaccia/Assets 1.548.02 176.76 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 <th>Dourstann Inne</th> <th>As at 31st March</th> <th>As at 31st March</th>	Dourstann Inne	As at 31st March	As at 31st March
nr Assets 1.550.26 1 night Assets 603.58 603.57.66 603.57.66 70.56 70.56 70.56 70.56 70.56 70.56 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66 70.57.66		C7//2	7707
Plant and Equipment 1,59.26 1 ork In Progress 100.38 100.37 100.37 100.37 100.37 100.37 100.37 100.37 100.37 100.37 100.37 100.37 100.37 100.37 100.37 100.37	(1)Non-current Assets		
night Assets (60.58 ise (90.53) ises (90.54)	a) Property, Plant and Equipment	1,550.26	1,409.62
ork in Progress 190.36 sets 343,47 saccial Assets 343,47 ancial Assets 64.03 current Assets 64.13 sets 64.13 sets 64.13 decide equivalents 64.13 ax usset (ner) 64.13 sets 64.13 decide equivalents 64.13 financial Assets 64.13 ax usset (ner) 7 financial Assets 64.13 inancial Assets 64.13 ax usset (ner) 7 Transit Assets 1.168.19 activables 1.168.19 activables 1.168.19 activables 1.167.6 rant Assets 64.292.28 activables 64.292.28 activables 1.1548.02 altip interest 1.548.02 altip interest 1.548.02 altibilities 3.51.35 abilities 3.51.35 abibilities 3.51.35	b) Other Intangible Assets	603.58	497.57
ass 343.47 insid Assis 64.01 current Asseis 64.01 ax asset (net) 64.01 stefs 87.54 stefs 87.54 ax asset (net) 64.19 handial Assets 64.19 ax asset (net) 64.19 inancial Assets 1,168.19 decise lequivalents 527.90 inancial Assets 1,258.02 inancial Assets 1,258.02 initias 1,548.02 initias 3,270.94 initias 3,270.94 initias 23,37 initias 3,31.35 initias 3,31.35 initias 3,351.35 initias 292.67 juitices 1,36.79 initing dues of Micro, Small an	c) Capital Work In Progress	190.36	a
Instant Assets 64.03 current Assets 64.19 ax asset (net) 64.19 sets 87.16 Avsets 1,168.19 decash equivalents 527.90 ran Assets (Net) 176.76 ran Assets (Net) 176.76 ran Assets 64.29 avance Caphtel 1,548.02 uity Total equity 43.870.94 avance Caphtel 1,548.02 uity 32.37 avance Caphtel 1,548.02 uity 33.70.94 33.70.94 33.95 avance Caphtel 3.1,35 avance Caphtel	d) ROU Assets	343.47	y
ancial Assets 64.03 current Assets 837.54 ax asset (net) 64.19 s 837.54 sets 64.03 ax asset (net) 64.19 s 837.54 deads equivalents 64.03 narcial Assets 87.54 assets 87.16 Assets 1,168.19 deads equivalents 683.37 inarcial Assets 275.46 rent Assets 176.76 rent Assets 176.76 rent Assets 176.76 rent Assets 176.76 rent Assets 64.92.28 are Capital 1,548.02 <	e) Financial Assets		
current Assets 87.54 six asset (net) 64.19 six asset (net) 64.19 six asset (net) 64.19 Assets 87.16 Assets 87.16 Assets 1,168.19 accivables 1,168.19 accivables 176.76 rent Assets 176.76 rent Assets 176.76 rent Assets 1,548.02 ainy Capital 1,548.02 ainy Capital 1,548.02 ainy Capital 1,548.02 ainbilities 3,270.94 ainbilities 3,270.94 assets 3,270.95 assets 3,21.35 assets 3,21.35 assets 3,21.35 assets 3,21.35<	i)Other Financial Assets	64.03	57.14
ax asset (net) 64,19 ssets 64,19 ssets 87,16 Assets 1,168,19 acivables 1,168,19 acivables 1,168,19 acivables 1,168,19 ax Assets (Net) 275,46 rent Assets 176,76 rent Assets 176,76 rent Assets 1,548,02 uity 176,76 rent Assets 1,548,02 uity 1,548,02 arc Capital 1,548,02 auity 3,270,94 assets 3,377 auity 3,270,94 assets 3,31,35 assets 3,51,35 assets <td>f) Other non current Assets</td> <td>857.54</td> <td>435.00</td>	f) Other non current Assets	857.54	435.00
sets 87.16 s 87.16 Assets 87.16 calvables 1,168.19 calvables 1,168.19 calvables 1,168.19 calvables 1,25.46 ranzelat Assets 125.46 rent Assets (Net) 175.46 rent Assets 1,548.02 auty 1548.02 auty 1,548.02 auty 1,548.02 auty 3,276.04 auty 3,276.04 auty 3,276.04 auty 3,276.04 auty 3,31.35 auty 3,31.35 auty 3,31.35 auty 3,31.35 auty 3,31.35 auty 3,29.70 ava 3,31.35 auty 3,29.70 ava 3,29.70 ava 3,29.70 ava 3,29.70 ava 3,29.70 ava 3,29.70 <	g) Deferred tax asset (net)	64.19	1
s. 87.16 Assets 87.16 Assets 1,168.19 ceivables 1,168.19 ranzela Quivalents 683.37 ranzela Assets 527.90 ranzial Assets 527.90 ranzela Indifices 527.90 ranzela Indifices 30.95 ranzela Inabilities 53.91.3 ranzela Inabilities 136.79 ranzela Inabilities 69.14 ranzela Inabilities 69.14 r	(2)Current Assets		
Assets 1,168.19 deash equivalents 633.37 inancial Assets (Net) 1,68.19 ax Assets (Net) 275.46 ax Assets (Net) 176.76 ax Capital 1,548.02 uity 1,3270.94 and Labilities 1,548.96 abilities 23.37 abilities 351.35 asstand 351.35 asstand 23.97 asstand 351.35 asstand 30.95 asstand	a) Inventories	87.16	145.56
ceivables 1,68,19 francial Assets 1,68,19 inancial Assets 683,37 inancial Assets 527,90 irent Assets 176,76 rent Assets 176,76 intre Capital 176,76 uity 70tal equity 176,76 intrest 1,548,02 1 uity Total equity 4,812,064 3 uity Total equity 4,813,06 3 inbilities 1,548,02 1 inbilities 1,548,02 1 inbilities 1,548,02 1 inbilities 3,37 3,37 inbilities 3,31,35 3,351,35 ing interest 3,351,35 3,0,95 ix Liability (net) - - ix 3,351,35 3,0,95 ix 3,351,35 3,0,95 ix 3,30,95 3,0,95 ix 1,36,79 3,0,95 ix 1,36,79 3,0,95	b) Financial Assets		
indexists 527.90 invancial Assets 527.90 iax Assets (Net) 275.46 rent Assets 176.76 iax Assets 176.76 iare Capital 1,548.02 uity Total equity 3,270.94 iare Capital 1,548.02 1 uity Total equity 3,270.94 3 iare Capital 1,548.02 1 3 uity Total equity 3,270.94 3 3 iabilities 6,592.28 7 3	i) Trade receivables	1,168.19	760.99
imancial Assets 275.90 ax Assets (Net) 275.46 rent Assets 275.46 iatre Capital 176.76 arre Capital 176.76 uity Total equity 176.76 aure Capital 1,548.02 1 uity Total equity 3,270.04 3 uity Total equity 23.37 3,270.04 3 uity Total equity 23.37 3,270.04 3 uity 3,270.04 3,270.04 3 3 abilities 23.37 23.37 3 iabilities 3,51.35 3 3 ibilities 3,51.35 30.95 3 ax Liability (net) - - 3 jilites 30.95 3 3 ax Liabilities 292.67 3 - jilites 136.79 3 - anding dues of Micro, Small and Medium Enterprises 69.14 - uitabilities 265.66 <td>ii) Cash and cash equivalents</td> <td>683.37</td> <td>2,971.33</td>	ii) Cash and cash equivalents	683.37	2,971.33
ax Assets (Net) 275.46 rent Assets 176.76 rare Capital 176.76 niry Total equity 1,548.02 Total equity 3,270.94 nirg interest 23,37 Total equity 4,318.96 assets 3,270.94 ining interest 3,270.94 Trans Capital 1,548.02 ining interest 23,37 abilities 3,270.94 indulities 3,270.94 assets 23,37 indulities 3,270.94 assets 23,37 indulities 3,270.94 indulities 3,377 assets 23,37 indulities 3,37 assets 3,37,0 indulities 3,51,35 assets 3,95 assets 3,95 assets 3,95 assets 1,36,79 yables 1,36,79 assets 69,14 anding dues of Micro,	iii)Other Financial Assets	527.90	777.76
trant Assets 176,76 are Capital 1,548,02 1 uity Total equity 3,270,94 3,270,94 3 uity Total equity 4,818,96 5 5 Iling interest 23,37 4,818,96 5 5 abbilities 3,270,94 3,270,94 3,270,94 3 industries 3,270,94 3,270,94 3,37 5 industries 3,270,94 3,37 3,37 3 5	c) Current Tax Assets (Net)	275.46	624,90
bilities 91,548,02 1 are Capital 1,548,02 1 Total equity 3,270,94 3 Total equity 3,270,94 3 Iling interest 23,37 3 rgs 3,313 3 ngs 3,51,35 3 ngs 3,51,35 3 ns iabilities 3,95 3 ns iabilities 3,95 3 ns iabilities 3,95 3 nultig dues of Micro, Small and Medium Enterprises 136,79 3 nultig dues of Creditors other than Micro, Small and Medium 196,41 1 nacial liabilities 10 1 1 anding dues of Creditors other than Micro, Small and Medium 196,41 1 1 anding dues of Creditors other than Micro, Small and Medium 196,41 1 1 anding dues of Creditors other than Micro, Small and Medium 196,41 1 1 at liabilities 10 1 1 1 1 at liabilities 10 1 1 1 1 at liabilit	a) condition resols	6 507 78	7 787 87
bilities 1,548.02 1 uity Total equity 3,270.94 3 Iling interest 23.37 3 rest 23.37 3 iabilities 3,270.94 3 iabilities 3,377 3 rest 23.37 3 rest 3,377 3 rest 3,31,35 3 rest 3,51,35 3 rest 1,36,79 3 res			
tare Capital 1,548.02 1 uity Total equity 3,270.94 3 Illing interest 3,270.94 3 3 Inbilities 3,270.94 3 3 iabilities 23.37 3 3 iabilities 31.13 3 3 iabilities 351.35 30.95 3 iabilities 30.95 30.95 3 ibilities 30.95 30.95 3 ibilities 30.95 3 3 shilties 30.95 3 3 ibilities 136.79 3 3 shding dues of Micro, Small and Medium 196.14 1 anding dues of Creditors other than Micro, Small and Medium 196.41 177.18 1.10 5	Equity and Liabilities		
nure Capital 1.348.02 1 uity Total equity 3.270.94 3 Hing interest 3.270.94 3 iabilities 23.37 3 iabilities 3.37 3 iabilities 3.37 3 iabilities 3.37 3 iabilities 3.37 3 is 3.37 3 is 3.37 3 is 3.51.35 3 is 3.51.35 30.95 ax Liability (net) - 30.95 is 3.0.95 30.95 shilties 30.95 30.95 shilties 30.95 30.95 shilties 3.0.95 30.95 shilties 3.0.95 30.95 shilties 3.0.95 30.95 shilties 1.0 2.92.67 sybles 1.36.79 1.36.79 shilties 1.0 1.0 shilties 1.0	Equity		
uny Total equity $3,270.94$ 3 Iling interest $3,270.94$ 3 In Liabilities 23.37 33.37 iabilities $33.1.35$ 351.35 ngs 351.35 30.95 number of the state of the	a) Equity Share Capital	1,548.02	1,530.15
I Uiag interestI oral equity $4.313.96$ 3.37 II Liabilities 23.37 23.37 23.37 iabilities 23.37 $3.51.35$ inspirate $3.51.35$ 30.95 is Liability (net) $ 30.95$ is Liabilities 228.70 $-$ is lines 228.70 $-$ is lines $ -$ is line		3,270.94	3,528.16
Iling interest 23.37 abilities 23.37 iabilities 351.35 iabilities 351.35 iabilities 328.70 ax Liability (net) - s 30.95 sibilities 228.70 sibilities 30.95 ax Liability (net) - s 30.95 sign 292.67 olitics 136.79 symbles 136.79 yables 136.79 yables 136.79 unding dues of Creditors other than Micro, Small and Medium 196.41 ancial liabilities 177.18 ancial liabilities 265.66 1.10 5.592.28		4,818.96	5,058.51
It Liabilities 351.35 iabilities 351.35 ings 328.70 iabilities 30.95 ax Liability (net) - ibilities 228.70 bilities 228.70 abilities 228.70 bilities 228.70 abilities 228.70 bilities 228.70 abilities 228.70 system 30.95 provides 202.67 gs 136.79 provides 167.18 anding dues of Creditors other than Micro, Small and Medium 196.41 nancial liabilities 177.18 traities 265.66 1.10 5.592.28	Non controlling interest	23.37	Ū.
nt Liabilities 351,35 ngs 351,35 nabilities 30.95 aux Liability (net) - abilities - bilities - abilities - bilities - abilities - bilities - abilities - bilities - abilities - symbolities - patients - abilities - symbolities - symbolities - patients - patient -	Liabilities		
iabilities 351,35 ngs 351,35 iabilities 228,70 av Liability (net) - bilities - abilities 292,67 gs 292,67 yables 136,79 yables 136,79 yables 136,79 yables 136,79 yables 136,79 yables 136,79 anding dues of Creditors other than Micro, Small and Medium 196,41 nancial liabilities 177,18 ancial liabilities 177,18 1,10 1,10 6,592,28 7	(1)Non-current Liabilities		
ngs 351,35 iabilities 228,70 ax Liability (net) - bilities - abilities - bilities 292,67 gs 292,67 yables 292,67 yables 136,79 yables 136,79 nding dues of Micro, Small and Medium Enterprises 69,14 anding dues of Creditors other than Micro, Small and Medium 196,41 nacial liabilities 177,18 ancial bibilities 265,66 1,10 1,10 6,592,28 7	a) Financial liabilities		
iabilities228,70s30.95ax Liability (net)-bilities-abilities292,67gs136,79pilices of Micro, Small and Medium Enterprises69,14anding dues of Creditors other than Micro, Small and Medium196,41rancial liabilities177,18ancial liabilities265,66t.101,592,28gs265,28	i) Borrowings	351.35	422.57
s 30.95 ax Liability (net) - 30.95 abilities	ii) Lease Liabilities	228.70	
ax Liability (net) - bilities - gs 292.67 silities 136.79 yables 136.79 noing dues of Micro, Small and Medium Enterprises 69.14 anding dues of Creditors other than Micro, Small and Medium 196.41 nancial liabilities 177.18 1 liabilities 265.66 1.10 1.10	b) Provisions	30.95	27.46
bilities 292.67 gs 292.67 yables 136.79 yables 136.79 nding dues of Micro, Small and Medium Enterprises 69.14 anding dues of Creditors other than Micro, Small and Medium 196.41 nancial liabilities 177.18 11abilities 265.66 1.10 1.10 5.592.28 7	c) Deferred tax Liability (net)	T	50,04
abilities 292.67 gs 292.67 viltics 136.79 yables 69.14 anding dues of Micro, Small and Medium Enterprises 69.14 anding dues of Creditors other than Micro, Small and Medium 196.41 nancial liabilities 177.18 ant liabilities 265.66 1.0 1.0 5.202.28 7	(2)Current Liabilities		
gs 292.67 vilities 136.79 yables 136.79 anding dues of Micro, Small and Medium Enterprises 69.14 anding dues of Creditors other than Micro, Small and Medium 196.41 nancial liabilities 177.18 nt liabilities 265.66 1.10 1.0 6,592.28 7	a)Financial Liabilities		
silities 136.79 yables 69.14 anding dues of Micro, Small and Medium Enterprises 69.14 anding dues of Creditors other than Micro, Small and Medium 196.41 nancial liabilities 177.18 nt liabilities 265.66 1.10 1.0 6,592.28 7	i) Borrowings	292.67	831.83
yables 69.14 nding dues of Micro, Small and Medium Enterprises 69.14 anding dues of Creditors other than Micro, Small and Medium 196.41 nancial liabilities 177.18 nt liabilities 265.66 1.10 1.0 6,592.28 7	ii) Lease Liabilities	136.79	1
nding dues of Micro, Small and Medium Enterprises 69.14 anding dues of Creditors other than Micro, Small and Medium 196.41 nancial liabilities 177.18 nt liabilities 265.66 1.10 1.0 6,592.28 7	iii) Trade Payables		
anding dues of Creditors other than Micro, Small and Medium 196,41 nancial liabilities 177,18 nt liabilities 265,66 1.10 1.10 6,592.28 7	Total Outstanding dues of Micro, Small and Medium Enterprises	69.14	34.87
nncial liabilities 177.18 nt liabilities 265.66 1.10 6,592.28 7	Total Outstanding dues of Creditors other than Micro, Small and Medium	102 11	1.0.3.11
nt liabilities 265.66 1.10 6,592.28 7	ind Other Einemain High History	17710	20 441
IL DECEMBENDE DE LE DE L	b) Other Financial Habilities	765.66	527.05
6,592.28	b) CUtter current liabilities	205.00	574.29
6,592.28	c) Provisions	1,10	496.11
	Total liabilities	6,592.28	7,787.87

1.51



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K. Krishna Kishore Vice Chairman & Managing Director (DIN:00876539) for Jeevan Scientific Technology Limited 14

Place:Hyderabad Date:27.05.2023

	683.38	Cash and cash equivalents at the end of the year/period	
	12,102,2)	Cash and each controlante at the barring of the weetbaried	
	(2 287 05)	Not increase in each and each conjugation (A+B+C)	
	247.94	Proceeds from share based paymnets	
	(106.03)	Repayment of Lease Liability	
	42.88	Proceeds from issuance of Equity Shares	
	(183.62)	Dividend paid	
	(97.21)	Interest paid	
	(610.37)	Repayment of loans	
		Cash flow from financing activity	÷-
	(693.08)	Net cash used in investing activity	
	84.11	Interest Received	
	10.50	Dividend Received	
	23.35	Acquisition of a subsidiary, net of cash acquired	
	5.24	Investments in fixed deposits and margin money deposits with bank	
		Proceeds from investments	
	(816.28)	Purchase of property, plant and equipment	
		Cash flow from investing activities	B.
	(888.46)	Net eash from operating activity	
	(275.37)	Taxes Paid	
	(613.10)	Cash generated from operations before Tax	
	(491.53)	Provisions	
	(112.04)	Other liabilities	
	(149.88)	Other financial liabilities	
	50.16	Trade payables	
	75.78	Other current and non current assets	
	237.73	Current and non current financial assets	
		Current and non current loans and advances	
	(407.20)	Trade receivables	
	58.40	Inventories	
		Changes in Working Capital	
	125.48	Operating profit before working capital changes	
	(11.49)	Other comprehensive income	
	97.21	Interest paid	
	(84.11)	Interest Received	
	(10.50)	Dividend Received	
	(4.68)	Adjustments on account of fairvalue measurement of lease deposits	
		Profit on Sale of Asset	
	¢	Loss on Sale of Assets	
	507.32	Depreciation	
		Adjustments for:	
	(368.27)	Net Profit/(loss) before tax and extraordinary items	
		Cash flow from operating activitie	-
Year ended 31st March 2022	Year ended 31st March 2023	o Particulars	S.No





Ref: JSTL/BOD/BSE/2023-24/May23

Date: May 27, 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: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 for Unmodified Opinion.

I, K. Krishna Kishore, Vice Chairman and Managing Director of Jeevan Scientific Technology Limited hereby declare that, the Statutory Auditors of the company, M/s. Pavuluri & Co have issued an Audit Report with unmodified/unqualified opinion on Standalone and Consolidated Audited Financial Results of the company for the quarter and year ended 31st March, 2023.

This declaration is issued in compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended vide. Circular No. No. CIR/CFD/CMD/56/2016 dated 27-05-2016.

Thanking you.

Yours faithfully, For Jeevan Scientific Technology Limited

K. Řrishna Kishore Vice Chairman and Managing Director (DIN: 00876539)





INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED (the "Company"), for the quarter and year ended March 31, 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations;

and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA" s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2023. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company



and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material



uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement

or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure, and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For PAVULURI & CO

Chartered Accountants (Firm's Registration No. 012194S)

Firm Reg.

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CA.N.RAJESH Partner (Membership No.223169) UDIN: 23223169BGVJSA2893

Place: Hyderabad Date: May 27, 2023



INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 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 (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) includes the audited financial results of the subsidiary M/s Nayas Laboratories Private Limited ;

(ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations;

and

(iii) gives a true and fair view in conformity with the recognition and measurement laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement which includes Consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three month and year ended March 31, 2023. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement,



whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to

modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Consolidated Financial Results, and including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

 Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.



• Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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For PAVULURI & CO

Chartered Accountants (Firm's Registration No. 012194S)

CA.N.RAJESH Partner (Membership No.223169) UDIN: 23223169BGVJSB5071

Place: Hyderabad Date: May 27, 2023