

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED  
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Hyderabad-500008.  
CONSOLIDATED UN AUDITED FINANCIAL RESULTS QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

Rupees in Lakhs

S/No	Particulars	Quarter Ended			Half Year Ended		Year Ended 31-03-2020 Audited
		30-09-2020 Unaudited	30-06-2020 Unaudited	30-09-2019 Unaudited	30-09-2020 Unaudited	30-09-2019 Unaudited	
1	Income						
	(a) Revenue From Operations	1138.16	533.40	526.40	1671.56	843.71	2394.09
	(b) Other Income	29.88	31.57	28.81	61.45	54.37	157.60
	(c) Unbilled Revenue	86.80	-33.80	-	53.00	-	95.80
	Total Income	1,254.84	531.17	555.21	1,786.01	898.08	2,647.49
2	Expenses						
	(a) Cost of Material Consumed	59.13	10.78	38.98	69.91	76.76	156.89
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-90.00	2.40	-	-87.60	-	-70.40
	(d) Employee benefit expense	312.14	252.63	240.55	564.77	457.61	1044.52
	(e) Finance Cost	71.76	63.78	68.95	135.54	129.96	273.13
	(f) Depreciation and Amortisation expense	99.73	98.84	99.99	198.57	198.58	392.05
	(g) Other Expenses	428.99	188.86	278.57	617.85	474.60	1166.37
	Total Expenses	881.75	617.29	727.04	1,499.04	1,337.51	2,962.56
3	Profit before exceptional items and Tax	373.09	-86.12	-171.83	286.97	-439.43	-315.07
4	Add(+)/Less(-) Exceptional Items	-	-	-	-	-	739.24
5	Profit/ (Loss) before Tax	373.09	-86.12	-171.83	286.97	-439.43	-1,054.31
6	Tax Expenses	-98.49	28.31	34.53	-70.18	92.04	195.71
7	Profit(Loss) for the Period from Continuing Operations	274.60	-57.81	-137.30	216.79	-347.39	-858.60
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-	-



*[Signature]*

Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2020 UnAudited	30-06-2020 UnAudited	30-09-2019 UnAudited	30-09-2020 UnAudited	30-09-2019 UnAudited	
10	Profit(Loss) from Discontinuing Operations after Tax	-	-	-	-	-	-
11	Profit(Loss) for the period	274.60	-57.81	-137.30	216.79	-347.39	-858.60
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-1.07	0.51	-8.09	-0.56	-7.75	-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	273.53	-57.30	-145.39	216.23	-355.14	-861.03
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	1,530.15
15	Other equity excluding revaluation reserve				1008.37	1298.03	792.14
16	Earnings per Equity share (for continuing operations)						
	a) Basic (Amount in Rupees)	1.79	-0.37	-0.95	1.41	-2.32	-5.63
	b) Diluted (Amount in Rupees)	1.79	-0.37	-0.95	1.41	-2.32	-5.63
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)	1.79	-0.37	-0.95	1.41	-2.32	-5.63
	b) Diluted (Amount in Rupees)	1.79	-0.37	-0.95	1.41	-2.32	-5.63

#### Notes to the Consolidated Un 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 02.11.2020 and approved by the Board of Directors of the Company on the same date. These Results are also subjected to Limited Review by the Company's Statutory Auditors.
- The Group currently has two segments (i) clinical research services and (ii) Information technology 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 these 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 to future economic conditions.
- Figures for the previous periods have been rearranged wherever necessary.
- The above consolidated financial results include the Un Audited financial results of the wholly owned subsidiaries, M/s Enhops Solutions Pvt Ltd & Enhops Inc.

Place:Hyderabad  
Date: 02.11.2020



SEGMENT-WISE REVENUE RESULTS & CAPITAL EMPLOYED (Consolidated Unaudited)  
UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

Particulars	Quarter Ended						Half Year Ended		Year Ended 31-03-2020 Audited
	30-09-2020	30-06-2020	30-09-2020	30-09-2020	30-09-2020	30-09-2019	31-03-2020		
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited		
<b>SEGMENT REVENUE: (Net Sales / Income from Operations)</b>									
a) Clinical Research Services	1,113.15	342.26	510.79	1,455.41	827.17	2,308.84			
b) Information Technology Services	141.69	188.91	44.42	330.60	70.91	338.65			
Total:	1,254.84	531.17	555.21	1,786.01	898.08	2,647.49			
LESS: Inter Segment revenue	-	-	-	-	-	-			
Net Sales / Income from Operations.	1,254.84	531.17	555.21	1,786.01	898.08	2,647.49			
<b>SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST</b>									
a) Clinical Research Services	424.62	-77.80	-102.77	346.82	-306.58	-10.96			
b) Information Technology Services	20.23	55.46	-0.11	75.69	-2.89	-30.98			
Total:	444.85	-22.34	-102.88	422.51	-309.47	-41.94			
LESS:									
i) Interest	71.76	63.78	68.95	135.54	129.96	273.13			
ii) Other Un-Allocable Expenditure	-	-	-	-	-	-			
iii) Un-Allocable Income	-	-	-	-	-	-			
<b>TOTAL PROFIT / (LOSS) BEFORE TAX</b>	<b>373.09</b>	<b>-86.12</b>	<b>-171.83</b>	<b>286.97</b>	<b>-439.43</b>	<b>-315.07</b>			

Rupees in Lakhs



*[Handwritten Signature]*

Jeevan Scientific Technology Limited  
Consolidated Balance Sheet as at 30th Sep, 2020

(Rupees in Lakhs)

Particulars	As at 30.09.2020	As at 31.03.2020
<b>Assets</b>		
<b>(1) Non-current Assets</b>		
a) Property, Plant and Equipment	1555.45	1774.38
b) Other Intangible Assets	59.12	73.73
c) Intangible Assets Process Knowhow	1152.72	1206.32
d) Financial Assets		
i) Investments	-	0.00
ii) Loans	-	0.00
iii) Advances	370.12	369.10
c) Deferred tax asset (net)	85.90	156.09
<b>(2) Current Assets</b>		
a) Inventories	188.49	94.67
b) Financial Assets		
i) Trade receivables	1039.33	684.33
ii) Cash and cash equivalents	236.92	213.99
iii) Bank balances other than (ii) above	27.38	5.63
iv) Loans	46.13	70.87
v) Other Financial Assets	223.49	183.26
c) Current Tax Assets (Net)	394.34	438.86
d) Other Current Assets	200.02	116.36
<b>Total</b>	<b>5679.42</b>	<b>5387.60</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
a) Equity Share Capital	1530.15	1530.15
b) Other Equity	1008.37	792.14
<b>Liabilities</b>		
<b>(1) Non-current Liabilities</b>		
a) Financial liabilities		
Borrowings	725.90	790.27
b) Provisions	32.45	25.59
c) Deferred tax Liability (net)	-	-
<b>(2) Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	670.42	736.51
ii) Trade Payables	230.25	245.73
iii) Other Financial Liabilities	527.23	572.85
iv) Other Financial Creditors	165.81	208.57
b) Other current liabilities	773.42	454.25
c) Provisions	15.41	31.53
<b>Total</b>	<b>5679.42</b>	<b>5387.60</b>



Jeevan Scientific Technology Limited  
Consolidated Cash flow statement for the Half Year ended 30th Sep, 2020

S.No	Particulars	(Rupees in Lakhs)	
		As at 30.09.2020	As at 31.03.2020
A.	Cash flow from operating activities		
	Net Profit before tax and extraordinary items	216.23	-861.03
	Adjustments for:		
	Depreciation	198.58	392.05
	Loss on Sale of Assets	0.00	3.06
	Interest	135.55	223.12
	Operating profit before working capital changes	550.35	-192.79
	Changes in Working Capital		
	Inventories	-93.81	-71.63
	Trade and other receivables	-410.65	617.90
	Trade and other Payables	-210.15	81.30
	Cash generated from operations before Tax	256.04	222.18
	Taxes Provision	0.00	0.00
	Interest Paid	135.55	273.12
	Net cash from operating activity	120.49	-0.94
B.	Cash flow from investing activities		
	Purchase of fixed assets	11.44	198.68
	Investments		
	Sale/ Transfer of fixed assets	0.00	8.51
	Net cash used in investing activity	-11.44	-190.17
C.	Cash flow from financing activity		
	Proceeds from loans	-64.37	43.72
	Increase in Capital	0.00	0.00
	Increase in Other Equity	0.00	0.00
	Net cash generated in financing activity	-64.37	43.72
	Net increase in cash and cash equivalents (A+B+C)	44.68	-147.39
	Cash and cash equivalents as at 31.03.2020	219.62	367.01
	Cash and cash equivalents as at 30.09.2020	264.30	219.62

Place:Hyderabad  
Date:02.11.2020

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

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

