

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Mankonda Jagir, Near Lanco Hills, Hyderabad-500008.
CONSOLIDATED UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEP, 2021

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2021 Un Audited	30-06-2021 Un Audited	30-09-2020 Un Audited	30-09-2021 Un Audited	30-09-2020 Un Audited	
1	Income						
	(a) Revenue From Operations	1864.81	1620.37	1138.16	3485.19	1671.56	4787.59
	(b) Other Income	33.43	8.50	29.88	41.93	61.45	93.91
	(c) Unbilled Revenue	0.00	0.00	86.80	0.00	53.00	53.00
	Total income	1,898.24	1,628.87	1,254.84	3,527.12	1,786.01	4,934.50
2	Expenses						
	(a) Cost of Material Consumed	143.41	83.69	59.13	227.10	69.91	274.55
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	129.84	-14.79	-90.00	115.04	-87.60	-210.30
	(d) Employee benefit expense	459.28	441.83	312.14	901.12	564.77	1253.34
	(e) Finance Cost	27.74	26.82	71.76	54.49	135.54	209.36
	(f) Depreciation and Amortisation expense	99.5	99.55	99.73	199.04	198.57	396.83
	(g) Other Expenses	506.52	521.65	428.99	1028.26	617.85	1645.78
	Total Expenses	1,366.29	1,158.75	881.75	2,525.05	1,499.04	3,569.56
3	Profit before exceptional items and Tax	531.95	470.12	373.09	1,002.07	286.97	1,364.94
4	Add(+)/Less(-) Exceptional items	-	-	-	-	-	0.00
5	Profit/ (Loss) before Tax	531.95	470.12	373.09	1,002.07	286.97	1,364.94
6	Tax Expenses	158.16	138.12	-98.49	296.29	-70.18	190.94
7	Profit(Loss) for the Period from Continuing Operations	373.79	332.00	274.60	705.78	216.79	1174.00
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-	-



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Abhishek Reddy

Sl.No	Particulars	Quarter Ended				Half Year Ended		Year Ended
		30-09-2021 Un Audited	30-06-2021 Un Audited	30-09-2020 Un Audited	30-09-2021 Un Audited	30-09-2020 Un Audited	31-03-2021 Audited	
10	Profit(Loss) from Discontinuing Operations after Tax		-	-	-	-	-	-
11	Profit(Loss) for the period	373.79	332.00	274.60	705.78	216.79	1,174.00	
12	Other Comprehensive Income							
	A (i) Items that will not be reclassified to profit or loss	0.62	0.63	-1.07	1.25	-0.56	5.96	
	(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	374.41	332.63	273.53	707.03	216.23	1,179.96	
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				2679.15	1008.37	1972.12	
16	Earnings per Equity share (for continuing operations)							
	a) Basic (Amount in Rupees)	2.45	2.17	1.79	4.62	1.41	7.71	
	b) Diluted (Amount in Rupees)	2.45	2.17	1.79	4.62	1.41	7.71	
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)	2.45	2.17	1.79	4.62	1.41	7.71	
	b) Diluted (Amount in Rupees)	2.45	2.17	1.79	4.62	1.41	7.71	

Notes to the Consolidated 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 10.11.2021 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 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 Figures for the previous periods have been rearranged wherever necessary.
- The above consolidated financial results include the Audited financial results of the wholly owned subsidiaries, M/s Enhops Solutions Pvt Ltd & Enhops Inc.



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SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED (Consolidated Unaudited)
UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE QUARTER ENDED 30TH SEP, 2021

Particulars	Quarter Ended				Half Year Ended		Year Ended Audited
	30-09-2021	30-06-2021	30-09-2020	30-09-2021	30-09-2020		
	Un Audited	Un Audited	Un Audited	Un Audited	Un Audited		
SEGMENT REVENUE: (Net Sales / Income from Operations)							
a) Clinical Research Services	1,640.50	1,383.98	1,113.15	3,024.48	1,455.41	4,284.79	
b) Information Technology Services	257.74	244.89	141.69	502.64	330.60	649.71	
Total:	1,898.24	1,628.87	1,254.84	3,527.12	1,786.01	4,934.50	
LESS: Inter Segment revenue		-				-	
Net Sales/Income from Operations:	1,898.24	1,628.87	1,254.84	3,527.12	1,786.01	4,934.50	
SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST							
a) Clinical Research Services	528.83	452.00	424.62	980.83	346.82	1,489.47	
b) Information Technology Services	30.86	44.94	20.23	75.80	75.69	84.83	
LESS:	559.69	496.94	444.85	1,056.63	422.51	1,574.30	
i) Interest	27.74	26.82	71.76	54.56	135.54	209.36	
ii) Other Un-Allocable Expenditure	-	-	-	-	-	-	
iii) Un-Allocable Income	-	-	-	-	-	-	
TOTAL PROFIT /(-LOSS) BEFORE TAX	531.95	470.12	373.09	1,002.07	286.97	1,364.94	



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Jeevan Scientific Technology Limited
Stand Alone Balance Sheet as at 30th Sep, 2021

(Rupees in Lakhs)

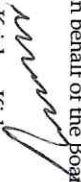
Particulars	As at 30.09.2021	As at 31.03.2021
Assets		
(1) Non-current Assets		
a) Property, Plant and Equipment	1492.11	1588.01
b) Other Intangible Assets	37.05	50.36
c) Intangible Assets Process Knowhow	1045.53	1099.13
d) Financial Assets	0.00	0.00
i) Investments	0.00	0.00
ii) Loans	0.00	0.00
iii) Advances	414.51	413.01
c) Deferred tax asset (net)	46.32	60.30
(2) Current Assets		
a) Inventories	407.63	494.37
b) Financial Assets	0.00	0.00
i) Trade receivables	1665.50	1444.54
ii) Cash and cash equivalents	407.25	325.52
iii) Bank balances other than (ii) above	1165.63	295.63
iv) Loans & Advances (current)	68.55	51.92
v) Other Financial Assets	0.00	0.00
c) Current Tax Assets (Net)	462.73	496.94
d) Other Current Assets	37.88	48.06
Total	7250.71	6367.80
Equity and Liabilities		
Equity		
a) Equity Share Capital	1530.15	1530.15
b) Other Equity	2679.16	1972.13
Liabilities		
(1) Non-current Liabilities		
a) Financial liabilities	0.00	0.00
Borrowings	655.42	776.99
b) Provisions	39.09	32.00
c) Deferred tax Liability (net)	0.00	0.00
(2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	356.08	5.06
ii) Trade Payables	289.27	325.97
iii) Other Financial liabilities	301.62	319.55
iv) Other Financial Creditors	0.00	70.42
b) Other current liabilities	1062.52	1161.95
c) Provisions	337.41	173.58
Total	7250.71	6367.80



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Jeevan Scientific Technology Limited		
Stand Alone Cash Flow Statement for the Half Year ended 30th Sep, 2021		
Particulars	As at 30.09.2021	(Rs. In Lakhs) As at 31.03.2021
A. Cash flow from operating activities		
Net Profit before tax and extraordinary items	1002.06	1364.96
Adjustments for:		
Depreciation	199.05	396.83
Other Comprehensive Income	1.25	5.96
Loss on Sale of Assets	0.99	0.00
Interest	51.07	209.36
Operating profit before working capital changes	1254.42	1977.11
Changes in Working Capital		
Inventories	86.74	-399.70
Trade and other receivables	-194.70	-592.34
Trade and other Payables	-311.44	90.71
Cash generated from operations before Tax	1457.90	894.35
Taxes Provision	296.28	190.94
Interest paid	51.07	209.36
Net cash from operating activity	1110.55	494.05
B. Cash flow from investing activities		
Purchase of fixed assets	48.24	79.90
Investments		
Sale/ Transfer of fixed assets	11.00	0.00
Net cash used in investing activity	-37.24	-79.90
C. Cash flow from financing activity		
Proceeds from loans	-121.58	-13.28
Increase in Capital		
Increase in Other Equity		
Net cash generated in financing activity	-121.58	-13.28
Net increase in cash and cash equivalents (A+B+C)	951.73	400.88
Cash and cash equivalents as at 31.03.2021	621.15	220.27
Cash and cash equivalents as at 30.09.2021	1572.88	621.15

Place:Hyderabad
Date:10.11.2021

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

K. Krishna Kishore
Vice Chairman & Managing Director


M Srikanth Sasidhar
CFO

