

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Hyderabad-500008.
CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND 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	Income					
	(a) Revenue From Operations	1537.28	1578.73	707.69	4787.59	2394.09
	(b) Other Income	9.13	23.34	65.51	93.91	157.60
	(c) Unbilled Revenue	0.00	0.00	95.80	53.00	95.80
	Total income	1,546.41	1,602.07	869.00	4,934.50	2,647.49
2	Expenses					
	(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	360.33	328.24	293.74	1253.34	1044.52
	(e) Finance Cost	15.24	58.59	71.67	209.36	273.13
	(f) Depreciation and Amortisation expense	98.63	99.62	93.36	396.83	392.05
	(g) Other Expenses	605.76	422.17	378.71	1645.78	1166.37
	Total Expenses	1,163.40	907.11	806.24	3,569.56	2,962.56
3	Profit before exceptional items and Tax	383.01	694.96	62.76	1,364.94	-315.07
4	Add(+)/Less(-) Exceptional items	-	-	739.24	0.00	739.24
5	Profit/ (Loss) before Tax	383.01	694.96	-676.48	1,364.94	-1,054.31
6	Tax Expenses	-1.22	121.97	126.72	190.94	195.71
7	Profit(Loss) for the Period from Continuing Operations	384.23	572.99	-549.76	1174.00	-858.60
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	384.23	572.99	-549.76	1,174.00	-858.60
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	391.03	572.71	-545.42	1,179.96	-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
15	Other equity excluding revaluation reserve				1972.12	792.14
16	Earnings per Equity share (for continuing operations)					
	a) Basic (Amount in Rupees)	2.56	3.74	-3.56	7.71	-5.63
	b) Diluted (Amount in Rupees)	2.56	3.74	-3.56	7.71	-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)	2.56	3.74	-3.56	7.71	-5.63
	b) Diluted (Amount in Rupees)	2.56	3.74	-3.56	7.71	-5.63

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 23.06.2021 and approved by the Board of Directors of the Company on the same date.
- 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 the uncertainties associated with its nature and duration. The company will continue to monitor any material changes for the previous periods have been rearranged wherever necessary.
- 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.

for Jeevan 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

SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED (Consolidated Unaudited)
UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2021

Particulars	Quarter Ended				Year Ended	
	31-03-2021	31-12-2020	31-03-2020	31-03-2021	31-03-2020	
	Audited	Unaudited	Audited	Audited	Audited	
SEGMENT REVENUE: (Net Sales / Income from Operations)						
a) Clinical Research Services	1,363.74	1,465.64	717.8	4,284.79	2,308.84	
b) Information Technology Services	182.67	136.43	151.20	649.71	338.65	
Total:	1,546.41	1,602.07	869.00	4,934.50	2,647.49	
LESS: Inter Segment revenue	-	-	-	-	-	
Net Sales / income from Operations.	1,546.41	1,602.07	869.00	4,934.50	2,647.49	
SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST						
a) Clinical Research Services	361.47	763.28	166.30	1,489.47	-10.96	
b) Information Technology Services	36.78	(9.73)	-31.87	84.83	-30.98	
Total:	398.25	753.55	134.43	1,574.30	-41.94	
LESS:						
i) Interest	15.24	58.59	71.67	209.36	273.13	
ii) Other Un-Allocable Expenditure	-	-	-	-	-	
iii) Un-Allocable Income	-	-	-	-	-	
TOTAL PROFIT /(-LOSS) BEFORE TAX	383.01	694.96	62.76	1,364.94	-315.07	

Rupees in Lakhs

Place: Hyderabad
Date: 23.06.2021

for Jeevan Scientific Technology Limited
On behalf of the Board of Directors
[Signature]
K. Krishna Kishore
Vice Chairman & Managing Director

[Signature]
M. Srikanth Sasidhar
CFO



Jeevan Scientific Technology Limited
Consolidated 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	158,801,128	177,437,573
b) Other Intangible Assets	5,035,963	7,373,434
c) Intangible Assets Process Knowhow	109,912,943	120,632,053
d) Financial Assets		
i) Investments		
ii) Loans		
iii) Advances	41,300,902	36,909,796
c) Deferred tax asset (net)	6,030,046	15,608,907
(2) Current Assets		
a) Inventories	34,557,046	9,467,418
b) Financial Assets		
i) Trade receivables	144,454,440	68,432,795
ii) Cash and cash equivalents	32,551,931	21,398,972
iii) Bank balances other than (ii) above	29,563,173	563,173
iv) Loans	5,191,862	7,087,171
v) Other Financial Assets	22,997,445	18,326,222
c) Current Tax Assets (Net)	49,694,322	43,886,278
d) Other Current Assets	19,686,073	11,636,078
Total	659,777,274	538,759,869
Equity and Liabilities		
Equity		
a) Equity Share Capital	153,014,650	153,014,650
b) Other Equity	197,212,727	79,214,498
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	32,596,752	24,573,412
iii) Other Financial Liabilities	54,951,953	57,284,876
iv) Other Financial Creditors	7,042,253	20,857,086
b) Other current liabilities	116,195,032	45,425,199
c) Provisions	17,358,491	3,153,041
Total	659,777,274	538,759,869

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

Place: Hyderabad
Date: 23.06.2021

K. Krishna Kishore
Vice Chairman & Managing Director

M. Srikanth Sasidhar
CFO



Jeevan Scientific Technology Limited
Consolidated 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	136,495,847	(105,430,532)
	Net Profit before tax and extraordinary items	39,682,804	39,205,126
	Adjustments for:	596,107	(242,512)
	Depreciation	-	306,407
	Other Comprehensive Income	20,935,849	27,312,291
	Loss on Sale of Assets	197,710,607	(38,849,220)
	Interest	(25,089,628)	(7,163,379)
	Operating profit before working capital changes	(97,046,707)	61,790,468
	Changes in Working Capital	(13,925,959)	8,129,975
	Inventories	89,500,231	7,647,895
	Trade and other receivables	19,093,726	(19,570,433)
	Cash generated from operations before Tax	-	-
	Taxes Provision	20,935,849	27,312,291
	Provision for Dividend	49,470,656	(93,964)
	Interest paid	(7,989,778)	(19,867,888)
B	Net cash from operating activity	-	850,673
	Cash flow from investing activities	(7,989,778)	(19,017,215)
	Purchase of fixed assets	-	4,372,256
	Investments	(1,327,917)	-
	Sale/ Transfer of fixed assets	(1,327,917)	-
	Net cash used in investing activity	(1,327,917)	-
C	Cash flow from financing activity	(1,327,917)	4,372,256
	Proceeds from loans	(1,327,917)	-
	Increase in Capital	40,152,960	(14,738,923)
	Increase in Other Equity	21,962,145	36,701,068
	Net cash generated in financing activity	62,115,106	21,962,145
	Net increase in cash and cash equivalents (A+B+C)		
	Cash and cash equivalents as at 31.03.2020		
	Cash and cash equivalents as at 31.03.2021		

Place:Hyderabad
Date:23.06.2021

for Jeevan Scientific Technology Limited
On behalf of the Board of Directors
[Signature]
K. Krishna Kishore
Vice Chairman & Managing Director

[Signature]
M Srikanth Sasidhar
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