



Ref: JSTL/BOD/BSE/2023-24/Feb24

Date: February 14, 2024

**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: Copy of the Standalone and Consolidated Unaudited Financial Results for
the quarter and nine months ended 31st December, 2023.**

Please find enclosed herewith a Copy of the Standalone and Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December, 2023 which were taken on record by the Board of Directors at their Meeting held on 14th February, 2024.

This is for your information and records,

Thanking you,
Yours truly,

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

**K. KRISHNA KISHORE
VICE CHAIRMAN & MANAGING DIRECTOR
(DIN: 00876539)**

Encl. As above

Jeevan Scientific Technology Limited

CIN:L72200TG1999PLC031016

Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Enclave, Near Lanco Hills, Golconda Post, Hyderabad-500008.
Statement of unaudited standalone financial results for the quarter and nine months ended 31 December 2023

(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)

Particulars	Quarter Ended			Nine Months Ended			Year Ended
	31 December 2023 Unaudited	30 September 2023 Unaudited	31st December 2022 Unaudited	31 December 2023 Unaudited	31 December 2022 Unaudited	31 March 2023 Audited	
I Income from operations							
(a) Net sales / income from operations	1,012.75	806.49	995.17	2,858.15	2,825.28	3,617.80	
II (b) Other Income	(11.59)	25.65	27.78	43.57	79.95	106.19	
III Total Income (I+II)	1,001.16	832.14	1,022.95	2,901.71	2,905.23	3,723.99	
IV Expenses							
(a) Cost of materials consumed	85.62	89.01	72.53	267.07	171.90	245.54	
(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	54.65	
(c) Employee benefits expense	369.07	388.56	400.59	1,126.60	1,065.32	1,486.56	
(d) Finance costs	13.11	24.69	20.69	57.09	69.69	94.76	
(e) Depreciation and amortisation expense	134.54	137.57	133.97	414.12	365.40	502.36	
(f) Other expenses	448.86	261.77	375.94	1,083.45	1,354.90	1,701.97	
Total Expenses	1,051.20	901.60	1,003.72	2,948.32	3,027.21	4,085.84	
V Profit (Loss) before Tax (III-IV)	(50.04)	(69.46)	19.23	(46.61)	(121.98)	(361.85)	
VI Tax Expenses							
a. Current tax	(0.53)	0.53	-	-	-	-	
b. Adjustment of tax relating to earlier period	-	-	-	-	-	49.55	
c. Deferred tax	(10.16)	(19.75)	13.78	(15.31)	(46.63)	(111.10)	
Total tax expense	(10.69)	(19.22)	13.78	(15.31)	(46.63)	(61.55)	
VII Profit(Loss) for the period/year (V-VI)	(39.35)	(50.24)	5.45	(31.30)	(75.35)	(300.30)	
VIII Other Comprehensive Income							
A (i) Items that will not be reclassified subsequently to profit or loss	-	(2.90)	0.88	(2.90)	(5.71)	(11.49)	
(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	0.81	-	0.81	-	2.89	
B (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-	
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	
Total other comprehensive income/(loss) for the period	-	(2.10)	0.88	(2.10)	(5.71)	(8.60)	
IX Total Comprehensive income for the period (VII+VIII)	(39.35)	(52.34)	6.33	(33.40)	(81.06)	(308.90)	



X	Paid Up equity share capital (Face value of Rs. 10/- each)	1,548.02	1,548.02	1,530.15	1,548.02	1,530.15	1,548.02
XI	Other equity	-	-	-	-	-	3,283.58
XII	Earnings per equity share (of Rs. 10/- each) (not annualised for the quarters)						
	a) Basic	(0.25)	(0.32)	0.04	(0.20)	(0.49)	(1.96)
	b) Diluted	(0.25)	(0.32)	0.04	(0.20)	(0.49)	(1.96)

Notes to the unaudited financial results

- The above unaudited financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013 with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Board of India.
- The above unaudited results have been reviewed by the Audit Committee at its meeting held on 14th February 2024 of the board and approved by the Board of Directors of the Company at their meeting held on 14 February 2024
- The Statutory Auditors of the Company have carried out the limited review of the above unaudited 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.
- Employee benefit expenses for the Quarter ending 31 December 2023 includes Rs.37.85 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments".
- The company operates in one reportable business segment i.e. Clinical Research Services. Hence segment reporting as per Ind AS 108 is not applicable.
- The results for the Quarter and nine months ended 31 December 2023 are also available on website of BSE Limited and on the Company's website.
- Figures for the previous periods have been rearranged/ reclassified wherever necessary to confirm to the current period presentation.

for Jeevan Scientific Technology Limited

K. Krishna Kishore

Vice Chairman & Managing Director
(DIN:00876539)



Place:Hyderabad.

Date: 14 February 2024

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED
CIN:L72200TG1999PLC031016

Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Golconda Post, Hyderabad-500008.
Statement of unaudited consolidated financial results for the quarter and Nine months ended 31 December 2023

(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)

Particulars	Quarter Ended			Nine months ended		Year Ended
	31 December 2023	30 September 2023	31 December 2022	31 December 2023	31 December 2022	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I Income						
(a) Net sales/Income from operations	1,012.75	806.49	995.17	2,858.15	2,825.28	3,617.80
II (b) Other Income	-11.40	25.84	27.78	44.19	79.95	107.42
III Total income (I+II)	1,001.35	832.33	1,022.95	2,902.34	2,905.23	3,725.22
IV Expenses						
(a) Cost of materials consumed	85.62	89.02	72.53	267.07	171.90	245.54
(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	54.65
(c) Employee benefits expense	369.41	389.01	400.59	1,127.53	1,065.32	1,486.58
(d) Finance costs	14.64	26.43	20.69	63.90	69.69	97.21
(e) Depreciation and Amortisation expense	139.50	142.53	133.97	429.00	365.40	507.32
(f) Other Expenses	456.44	268.33	375.94	1,099.30	1,354.90	1,702.18
Total Expenses	1,065.61	915.32	1,003.72	2,986.80	3,027.21	4,093.48
V Profit/ (Loss) before tax (III-IV)	(64.26)	(82.99)	19.23	(84.46)	(121.98)	(368.26)
VI Tax expenses						
a. Current tax	(0.53)	0.53	-	-	-	-
b. Earlier tax	-	-	-	-	-	49.55
c. Deferred tax	(15.01)	(22.10)	13.78	(24.98)	(46.63)	(111.34)
VII Profit/(Loss) for the period/year	(48.72)	(61.42)	5.45	(59.48)	(75.35)	(306.47)



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VIII	Other Comprehensive Income								
	A	(i) Items that will not be reclassified subsequently to profit or loss	-	(2.90)	0.88	(2.90)	(5.71)	(11.49)	
		(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	0.81	-	0.81	-	2.89	
	B	(i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	-	
		(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	
		Comprehensive Income for the period /year	-	(2.09)	0.88	(2.10)	(5.71)	(8.60)	
IX		Total Comprehensive Income for the period /year	(48.72)	(63.51)	6.33	(61.57)	(81.06)	(315.07)	
X		Paid Up Equity Share Capital (Face Value of Rs.10/- each)	1,548.02	1,548.02	1,530.15	1,548.02	1,530.15	1,548.02	
XI		Other equity excluding revaluation reserve	-	-	-	-	-	3,270.94	
XII		Earnings per Equity share							
		a) Basic (Amount in Rupees)	(0.31)	(0.39)	0.04	(0.38)	(0.49)	(2.00)	
		b) Diluted (Amount in Rupees)	(0.31)	(0.39)	0.04	(0.38)	(0.49)	(2.00)	
XIII		Net profit attributable to:							
		Owners of the company	(47.68)	(60.18)	5.45	(56.35)	(75.35)	(305.74)	
		Non-Controlling interest	(1.04)	(1.24)	-	(3.13)	-	(0.73)	
XIV		Other comprehensive income attributable to:							
		Owners of the company	-	(2.09)	0.88	(2.10)	(5.71)	(8.60)	
		Non-Controlling interest	-	-	-	-	-	-	
XV		Total comprehensive income attributable to:							
		Owners of the company	(47.68)	(62.27)	6.33	(58.44)	(81.06)	(314.34)	
		Non-Controlling interest	(1.04)	(1.24)	-	(3.13)	-	(0.73)	



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Notes to the unaudited financial results

- 1 The above unaudited financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 of the Companies Act 2013 with relevant rules issued thereunder, other accounting principles generally accepted in India and guidelines issued by the Securities and Exchange Commission at their meeting held on 14 February 2024
- 2 The above unaudited results have been reviewed by the Audit Committee at its meeting held on 14th February 2024 of the board and approved by the Board of Directors of the Company at their meeting held on 14 February 2024
- 3 The Statutory Auditors of the Company have carried out the limited review of the above unaudited 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
- 4 Employee benefit expenses for the Quarter ending 31 December 2023 includes Rs.37.85 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments".
- 5 The company operates in one reportable business segment i.e. Clinical Research Services. Hence segmental reporting as per Ind AS 108 is not applicable.
- 6 The results for the Quarter ended 31 December 2023 are also available on website of BSE Limited and on the Company's website.
- 7 Figures for the previous periods have been rearranged/ reclassified wherever necessary to confirm to the current period presentation.

for Jeevan Scientific Technology Limited


K. Krishna Kishore
Vice Chairman & Managing Director

(DIN:00876539)



Place:Hyderabad.

Date: 14 February 2024

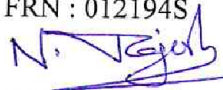


INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
JEEVAN SCIENTIFIC TECHNOLOGY LIMITED**

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED ("the Company"), for the quarter and nine months ended December 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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Pavuluri & Co
Chartered Accountants
FRN : 012194S


CA.N.Rajesh
Partner
M.No : 223169



Place : Hyderabad
Date :14/02/2024

UDIN # 24223169BKATAQ9597



**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF
INTERIM CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY
LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED ("the Parent") and its subsidiary (the Parent and Subsidiaries together referred to as "the Group") for the quarter and nine months ended December 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.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The consolidated unaudited financial results include the interim financial results of subsidiary company M/s Nayas Laboratories Private Limited which has also been reviewed by us.
5. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date : 14/02/2024
Place : Hyderabad

For Pavuluri & Co
Chartered Accountants
FRN : 012194S

N. Rajesh
CA. N. Rajesh
Partner

M.No : 223169

UDIN # 24223169BKATAR4072

