

**IBEVAN SCIENTIFIC TECHNOLOGY LIMITED**  
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda, Jagir, Near Lanco Hills, Golconda Post, Hyderabad-500008.  
**STANDALONE UNAUDITED 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 Audited
		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	<b>Income</b>						
	(a) Revenue From Operations	1607.82	1376.04	996.57	2983.86	1341.17	4139.36
	(b) Other Income	32.68	7.94	29.78	40.62	61.24	92.43
	(c) Unbilled Revenue	0	0.00	86.80	0.00	53.00	53.00
	<b>Total income</b>	<b>1,640.50</b>	<b>1,383.98</b>	<b>1,113.15</b>	<b>3,024.48</b>	<b>1,455.41</b>	<b>4,284.79</b>
2	<b>Expenses</b>						
	(a) Cost of Material Consumed	143.41	83.69	59.13	227.1	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	324.32	331.94	228.39	656.27	395.37	917.72
	(e) Finance Cost	27.74	26.74	53.07	54.49	98.04	171.86
	(f) Depreciation and Amortisation expense	99.17	99.23	99.4	198.39	197.91	395.52
	(g) Other Expenses	414.93	431.91	391.61	846.85	533.00	1417.59
	<b>Total Expenses</b>	<b>1,139.41</b>	<b>958.72</b>	<b>741.60</b>	<b>2,098.14</b>	<b>1,206.63</b>	<b>2,966.94</b>
3	Profit before exceptional items and Tax	501.09	425.26	371.55	926.34	248.78	1,317.85
4	Add(+)/Less(-) Exceptional items	-	-	-	-	-	-
5	Profit/ (Loss) before Tax	501.09	425.26	371.55	926.34	248.78	1,317.85
6	Tax Expenses	138.23	138.19	-98.49	296.42	-70.18	191.92
7	Profit(Loss) for the Period from Continuing Operations	342.86	287.07	273.06	629.92	178.60	1,125.93
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-	-



*[Handwritten Signature]*

*[Handwritten Signature]*

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	
10	Profit(Loss) from Discontinuing Operations after Tax						
11	Profit(Loss) for the period	342.86	287.07	273.06	629.92	178.60	1,125.93
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	343.48	287.70	271.99	631.17	178.04	1,131.89
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	-	-	-	2,725.91	1,140.87	2094.74
16	Earnings per Equity share (for continuing operations)						
	a) Basic (Amount in Rupees)	2.24	1.88	1.78	4.12	1.16	7.40
	b) Diluted (Amount in Rupees)	2.24	1.88	1.78	4.12	1.16	7.40
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)	2.24	1.88	1.78	4.12	1.16	7.40
	b) Diluted (Amount in Rupees)	2.24	1.88	1.78	4.12	1.16	7.40

#### Notes to the Standalone 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.
- During the year, Company is operating in only one segment i.e., Clinical Research 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 in future economic conditions.
- Figures for the previous periods have been rearranged wherever necessary.



*[Handwritten Signature]*

*[Handwritten Signature]*

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

Particulars	(Rupees in Lakhs)	
	As at 30.09.2021	As at 31.03.2021
<b>Assets</b>		
<b>(1) Non-current Assets</b>		
a) Property, Plant and Equipment	1491.11	1586.88
b) Other Intangible Assets	36.81	49.59
c) Intangible Assets Process Knowhow	362.82	416.42
d) Financial Assets		
i) Investments	102.69	102.69
ii) Loans	702.42	652.87
iii) Advances	414.51	413.01
c) Deferred tax asset (net)	46.51	60.62
<b>(2) Current Assets</b>		
a) Inventories	407.63	494.37
b) Financial Assets	0.00	0.00
i) Trade receivables	1300.67	1245.84
ii) Cash and cash equivalents	364.83	272.85
iii) Bank balances other than (ii) above	1165.63	295.63
iv) Loans & Advances (current)	66.24	51.10
v) Other Financial Assets	239.69	229.97
c) Current Tax Assets (Net)	425.61	459.52
d) Other Current Assets	36.92	46.29
<b>Total</b>	<b>7164.09</b>	<b>6377.66</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
a) Equity Share Capital	1530.15	1530.15
b) Other Equity	2725.91	2094.74
<b>Liabilities</b>		
<b>(1) Non-current Liabilities</b>		
a) Financial Liabilities		
Borrowings	655.42	776.99
b) Provisions	39.09	32.00
c) Deferred tax Liability (net)		
<b>(2) Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	356.08	5.06
ii) Trade Payables	246.00	263.58
iii) Other Financial liabilities	301.62	319.55
iv) Other Financial Creditors	0.00	70.42
b) Other current liabilities	972.42	1111.59
c) Provisions	337.41	173.58
<b>Total</b>	<b>7164.09</b>	<b>6377.66</b>



*[Signature]*  
*[Signature]*

Jeewan Scientific Technology Limited		
Stand Alone Cash flow statement for the Half Year ended 30th Sep, 2021		
Particulars	As at 30.09.2021	(Rupees in Lakhs) As at 31.03.2021
A. Cash flow from operating activities		
Net Profit before tax and extraordinary items	926.34	1317.86
Adjustments for:		
Depreciation	198.39	395.52
Other Comprehensive Income	1.25	5.96
Loss on Sale of Assets	0.99	0.00
Interest	51.07	171.86
Operating profit before working capital changes	1178.05	1891.20
Changes in Working Capital		
Inventories	86.74	-399.70
Trade and other receivables	-87.44	-722.59
Trade and other Paybles	-290.94	-68.28
Cash generated from operations before Tax	1468.29	837.20
Taxes Provision	296.42	191.92
Interest paid	51.07	171.86
Net cash from operating activity	1120.81	473.42
B. Cash flow from investing activities		
Purchase of fixed assets	48.24	79,897.78
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)	961.99	380.25
Cash and cash equivalents as at 31.03.2021	568.48	188.23
Cash and cash equivalents as at 30.09.2021	1530.46	568.48

Date:10 Place:Hyderabad  
Date:10.11.2021

for Jeewan Scientific Technology Limited  
On behalf of the Board of Directors  
K. Krishna Kishore  
Vice Chairman & Managing Director

M.Srikanth Sasidhar  
CFO

