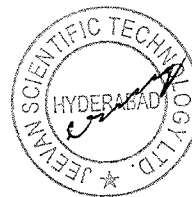


JEEVAN SCIENTIFIC TECHNOLOGY LIMITED
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Golconda Post, Hyderabad-500008.
STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Year Ended	Previous Year Ended
		31-03-2020	31-12-2019	31-03-2019	31-03-2020	31-03-2019
		Audited	Un Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue From Operations	556.68	726.55	422.76	2056.74	2,543.16
	(b) Other Income	65.32	37.32	4.85	156.30	93.71
	(c) Unbilled Revenue	95.80	0.00	0.00	95.80	-
	Total income	717.80	763.87	427.61	2,308.84	2,636.87
2	Expenses					
	(a) Cost of Material Consumed	39.16	40.97	25.42	156.89	164.18
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(70.40)	-	-	(70.40)	-
	(d) Employee benefit expense	206.5	209.95	188.81	820.86	791.61
	(e) Finance Cost	53.78	55.98	32.65	226.82	171.14
	(f) Depreciation and Amortisation expense	93.04	99.77	68.99	390.78	307.45
	(g) Other Expenses	283.20	281.52	264.61	1021.67	1,040.51
	Total Expenses	605.28	688.19	580.48	2,546.62	2,474.89
3	Profit before exceptional items and Tax	112.52	75.68	-152.87	-237.78	161.98
4	Add(+)/Less(-) Exceptional items	739.24	-	-	739.24	-
5	Profit / (Loss) before Tax	-626.72	75.68	-152.87	-977.02	161.98
6	Tax Expenses	126.56	-23.05	-12.52	195.55	26.03
7	Profit(Loss) for the Period from Continuing Operations	-500.16	52.63	-140.35	-781.47	135.95
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-

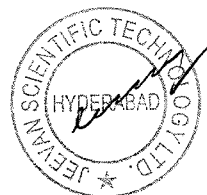


Sl.No	Particulars	Quarter Ended			Year Ended	Previous Year
		31-03-2020	31-12-2019	31-03-2019	31-03-2020	31-03-2019
		Audited	Un Audited	Audited	Audited	Audited
10	Profit(Loss) from Discontinuing Operations after Tax	-	-	-	-	-
11	Profit(Loss) for the period	-500.16	52.63	-140.35	-781.47	135.95
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	4.34	0.98	1.19	-2.43	1.94
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-0.33	-	-0.54
	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	-495.82	53.61	-139.49	-783.90	137.35
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				962.83	1,746.73
16	Earnings per Equity share (for continuing operations)					
	a) Basic (Amount in Rupees)	-3.24	0.35	-0.91	-5.12	0.90
	b) Diluted (Amount in Rupees)	-3.24	0.35	-0.91	-5.12	0.94
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)	-3.24	0.35	-0.91	-5.12	0.90
	b) Diluted (Amount in Rupees)	-3.24	0.35	-0.91	-5.12	0.94

Notes to the Standalone Un Audited Financial Results

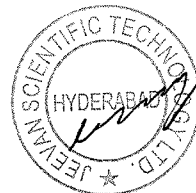
- The above financial results are prepared in accordance with IND AS notified under the Company (Indian Accounting Standards) Rules, 2015
- The above results have been reviewed by the Audit Committee at its meeting held on 30.07.2020 and approved by the Board of Directors of the Company on the same date.
- During the year Company is operating in only one segment i.e., Clinical Research Services
- The Company has adopted Ind As-116, effective annual reporting period beginning April 1, 2019 and applied the standard to its leases. However, there is no impact on the financials of the company.
- 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 except for trade receivables which have been written off as stated in point 6 below. 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.
- The exceptional items of Rs.739.24 Lakhs relate to Bad debts written off as these debts are long outstanding and due to Covid-19 and the resultant financial implications on these companies, management is of the opinion that these debts are no longer recoverable and hence these are completely written off.
- Figures for the previous periods have been rearranged wherever necessary.

Place:Hyderabad
Date:30.07.2020



SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED (Stand Alone Unaudited)
UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2020

Particulars	Rupees in Lakhs				
	Quarter Ended			Yaer Ended	Previous Year
	31-03-2020	31-12-2019	31-03-2019	31-03-2020	31-03-2019
	Audited	Un Audited	Audited	Audited	Audited
SEGMENT REVENUE: (Net Sales / Income from Operations)					
a) Clinical Research Services	717.80	763.87	427.61	2,308.84	2,636.87
b) Information Technology Services	-	-	-	-	-
c) Data Management Services	-	-	-	-	-
d) Unallocable income	-	-	-	-	-
Total:	717.80	763.87	427.61	2,308.84	2,636.87
LESS: Inter Segment revenue	-	-	-	-	-
Net Sales/income from Operations.	717.80	763.87	427.61	2,308.84	2,636.87
SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST					
a) Clinical Research Services	166.30	131.66	-120.22	-10.96	333.12
b) Information Technology Services	-	-	-	-	-
c) Data Management Services	-	-	-	-	-
Total:	166.30	131.66	-120.22	-10.96	333.12
LESS:					
i) Interest	53.78	55.98	32.65	226.82	171.14
ii) Other Un-Allocable Expenditure	-	-	-	-	-
iii) Un-Allocable Income	-	-	-	-	-
TOTAL PROFIT /(-LOSS) BEFORE TAX	112.52	75.68	-152.87	-237.78	161.98



Jeevan Scientific Technology Limited
Stand Alone Balance Sheet as at 31st March, 2020

(In Rupees)

Particulars	As at 31.03.2020 Audited	As at 31.03.2019 Audited
Assets		
(1) Non-current Assets		
a) Property, Plant and Equipment	177,299,661	195,677,264
b) Other Intangible Assets	7,190,030	7,319,381
c) Intangible Assets Process Knowhow	52,361,147	63,080,259
d) Financial Assets		
i) Investments	10,269,070	10,269,070
ii) Loans	62,146,546	47,627,198
iii) Advances	36,909,796	38,274,468
c) Deferred tax asset (net)	15,738,838	-
(2) Current Assets		
a) Inventories	9,467,418	2,304,039
b) Financial Assets		
i) Trade receivables	60,011,297	145,061,584
ii) Cash and cash equivalents	18,259,938	35,995,406
iii) Bank balances other than (ii) above	563,173	563,173
iv) Loans & Advances (current)	7,087,171	4,118,092
v) Other Financial Assets	18,326,222	11,003,442
c) Current Tax Assets (Net)	41,485,587	43,906,341
d) Other Current Assets	11,636,078	2,970,386
Total	528,751,971	608,170,103
Equity and Liabilities		
Equity		
a) Equity Share Capital	153,014,650	153,014,650
b) Other Equity	96,282,842	174,672,946
Liabilities		
(1) Non-current Liabilities		
a) Financial liabilities		
Borrowings	79,027,246	74,654,990
b) Provisions	2,558,949	1,809,705
c) Deferred tax Liability (net)	-	3,815,718
(2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	73,650,912	72,576,400
ii) Trade Payables	24,573,412	24,366,173
iii) Other Financial liabilities	38,958,654	39,828,508
iv) Other Financial Creditors	20,857,086	19,394,295
b) Other current liabilities	36,675,179	39,106,747
c) Provisions	3,153,041	4,929,971
Total	528,751,971	608,170,103

Place: Hyderabad
Date: 30.07.2020

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

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

