

STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2022

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Year Ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Un Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue From Operations	1065.08	1606.55	1355.89	5655.49	4139.36
	(b) Other Income	511.62	38.73	7.85	590.98	92.43
	(c) Unbilled Revenue	0.00	0.00	0.00	0.00	53.00
	Total income	1,576.70	1,645.28	1,363.74	6,246.47	4,284.79
2	Expenses					
	(a) Cost of Material Consumed	51.59	90.73	117.14	369.43	274.55
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	125.30	129.58	(33.70)	369.93	(210.30)
	(c) Employee benefit expense	528.81	317.3	275.42	1502.38	917.72
	(d) Finance Cost	19.46	21.89	33.13	95.83	171.86
	(e) Depreciation and Amortisation expense	71.45	98.08	98.31	367.93	395.52
	(f) Other Expenses	417.36	441.87	526.98	1706.07	1417.59
	Total Expenses	1,213.97	1,099.45	1,017.28	4,411.57	2,966.94
3	Profit before exceptional items and Tax	362.73	545.83	346.46	1,834.90	1,317.85
4	Add(+)/Less(-) Exceptional items	-	-	-	-	-
5	Profit/ (Loss) before Tax	362.73	545.83	346.46	1,834.90	1,317.85
6	Tax Expenses	147.40	164.77	-0.24	608.59	191.92
7	Profit(Loss) for the Period from Continuing Operations	215.33	381.06	346.70	1,226.31	1,125.93
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-

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JEEM SCIENTIFIC TECHNOLOGY LTD.
HYDERABAD


Sl.No	Particulars	Quarter Ended			Year Ended	
		31-03-2022	31-12-2021	31-03-2021	31-03-2022	31-03-2021
		Audited	Un Audited	Audited	Audited	Audited
10	Profit(Loss) from Discontinuing Operations after Tax		-	-	-	-
11	Profit(Loss) for the period	215.33	381.06	346.70	1,226.31	1,125.93
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	18.66	1.11	6.80	21.03	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	233.99	382.17	353.50	1,247.34	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
15	Other equity excluding revaluation reserve	-	-	-	3,528.16	2094.74
16	Earnings per Equity share (for continuing operations)					
	a) Basic (Amount in Rupees)	1.53	2.50	2.31	8.15	7.40
	b) Diluted (Amount in Rupees)	1.53	2.50	2.31	8.15	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)	1.53	2.50	2.31	8.15	7.40
	b) Diluted (Amount in Rupees)	1.53	2.50	2.31	8.15	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 30.05.2022 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 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.
- The figures for the 4th quarter are the balancing figures between audited figures in respect of the full Financial Year and published un audited Year to date figures up to the 3rd quarter of the relevant financial year.
- Other Income includes Rs.404.22 Lakhs on Profit on Sale of Investments in subsidiary companies
- The Board of Directos have Recommended a Final Dividend @12% i.e is Rs.1.20 per share (Face Value of Rs. 10 each) for the year ended 31st March, 2022 on Paidup Capital of the Company.
- Employee benefit expenses includes Rs. 262.60 Lakhs towards ESOP provided as per " Ind AS 102 - Share Based Payments"
- Figures for the previous periods have been rearranged/ reclassified wherever necessary to conform to the current period presentation

Place:Hyderabad
Date:30.05.2022

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


K. Krishna Kishore
Vice Chairman & Managing Director


M. Srikanth Sasidhar
CFO



Jeevan Scientific Technology Limited		
Stand alone Balance Sheet as at 31st Mar 2022		
(In Rupees)		
Particulars	As at 31.03.2022	As at 31.03.2021
	Audited	Audited
Assets		
(1)Non-current Assets		
a) Property, Plant and Equipment	140,962,334	158,688,106
b) Other Intangible Assets	49,756,818	46,600,824
c) Financial Assets		
i) Investments	-	10,269,070
ii) Loans	-	65,286,870
iii) Advances	48,650,587	41,300,902
d) Deferred tax asset (net)	-	6,061,921
(2)Current Assets		
a) Inventories	14,555,980	49,437,046
b) Financial Assets		
i) Trade receivables	76,098,771	124,584,286
ii) Cash and cash equivalents	13,484,035	27,284,585
iii) Bank balances other than (ii) above	284,212,265	29,563,173
iv) Loans & Advances (current)	5,806,241	5,110,498
v) Other Financial Assets	77,776,247	22,997,445
c) Current Tax Assets (Net)	62,490,482	45,952,303
d) Other Current Assets	4,992,879	4,629,389
Total	778,786,639	637,766,417
Equity and Liabilities		
Equity		
a) Equity Share Capital	153,014,650	153,014,650
b) Other Equity	352,816,229	209,473,657
Liabilities		
(1)Non-current Liabilities		
a) Financial liabilities		
Borrowings	42,256,577	77,699,329
b) Provisions	2,746,181	3,199,910
c) Deferred tax Liability (net)	5,004,024	-
(2)Current Liabilities		
a) Financial Liabilities		
i) Borrowings	52,463,295	506,177
ii) Trade Payables	20,020,749	26,358,431
iii) Other Financial liabilities	36,862,713	31,954,508
iv) Other Financial Creditors	-	7,042,253
b) Other current liabilities	63,990,992	111,159,011
c) Provisions	49,611,230	17,358,493
Total	778,786,639	637,766,417



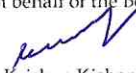
Jeevan Scientific Technology Limited
Stand alone Cash flow statement for the Year ended 31st Mar 2022

(In Rupees)

S.No	Particulars	As at 31.03.2022	As at 31.03.2021
		Audited	Audited
A.	Cash flow from operating activities		
	Net Profit before tax and extraordinary items	183,489,413	131,786,490
	Adjustments for:		
	Depreciation	36,793,574	39,551,686
	Other Comprehensive Income	2,103,183	596,107
	Loss on Sale of Assets	99,472	-
	Profit on Sale of Asset	(10,000)	-
	Interest	9,127,270	17,185,601
	Operating profit before working capital changes	231,602,912	189,119,883
	Changes in Working Capital		
	Inventories	34,881,066	(39,969,628)
	Trade and other receivables	44,315,555	(72,258,996)
	Trade and other Paybles	(39,182,322)	(6,828,467)
	Cash generated from operations before Tax	349,981,854	83,719,726
	Tax Provision	60,859,128	19,191,782
	Proposed Dividend	7,650,732	-
	Interest paid	9,127,270	17,185,601
	Net cash from operating activity	272,344,725	47,342,343
B.	Cash flow from investing activities		
	Purchase of fixed assets	23,423,268	7,989,778
	Investments	-	-
	Sale/ Transfer of fixed assets	1,110,000	-
	Net cash used in investing activity	(22,313,268)	(7,989,778)
C.	Cash flow from financing activity		
	Proceeds from loans	(35,442,752)	(1,327,917)
	Increase in Capital	-	-
	Increase in Other Equity	26,259,837	-
	Net cash generated in financing activity	(9,182,915)	(1,327,917)
	Net increase in cash and cash equivalents (A+B+C)	240,848,542	38,024,648
	Cash and cash equivalents as at 31.03.2021	56,847,758	18,823,111
	Cash and cash equivalents as at 31.03.2022	297,696,300	56,847,758

Place:Hyderabad
Date:30.05.2022

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


K. Krishna Kishore
Vice Chairman & Managing Director


M. Srikanth Sasidhar
CFO

