

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED  
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Hyderabad-500008.  
CONSOLIDATED AUDITED FINANCIAL RESULTS 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	<b>Income</b>					
	(a) Revenue From Operations	707.69	842.69	434.21	2394.09	2,612.77
	(b) Other Income	65.51	37.7	7.20	157.60	97.14
	(c) Unbilled Revenue	95.80	-	-	95.80	-
	<b>Total income</b>	<b>869.00</b>	<b>880.39</b>	<b>441.41</b>	<b>2,647.49</b>	<b>2,709.91</b>
2	<b>Expenses</b>					
	(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	293.74	293.17	197.73	1044.52	835.56
	(e) Finance Cost	71.67	73.85	34.34	273.13	190.08
	(f) Depreciation and Amortisation expense	93.36	100.10	70.40	392.05	313.16
	(g) Other Expenses	378.71	310.69	276.32	1166.37	1,070.38
	<b>Total Expenses</b>	<b>806.24</b>	<b>818.78</b>	<b>604.21</b>	<b>2,962.56</b>	<b>2,573.36</b>
3	<b>Profit before exceptional items and Tax</b>	<b>62.76</b>	<b>61.61</b>	<b>-162.80</b>	<b>-315.07</b>	<b>136.55</b>
4	<b>Add(+)/Less(-) Exceptional items</b>	<b>739.24</b>	<b>-</b>	<b>-</b>	<b>739.24</b>	<b>-</b>
5	<b>Profit/ (Loss) before Tax</b>	<b>-676.48</b>	<b>61.61</b>	<b>-162.80</b>	<b>-1,054.31</b>	<b>136.55</b>
6	<b>Tax Expenses</b>	<b>126.72</b>	<b>-23.05</b>	<b>-13.40</b>	<b>195.71</b>	<b>25.15</b>
7	<b>Profit(Loss) for the Period from Continuing Operations</b>	<b>-549.76</b>	<b>38.56</b>	<b>-149.40</b>	<b>-858.60</b>	<b>111.40</b>
8	<b>Profit(Loss) from Discontinuing Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
9	<b>Tax Expenses on discontinuing Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

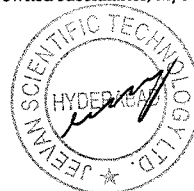


SLNo	Particulars	Quarter Ended			Year Ended	Previous Year Ended
		31-03-2020 Audited	31-12-2019 Un Audited	31-03-2019 Audited	31-03-2020 Audited	31-03-2019 Audited
10	Profit(Loss) from Discontinuing Operations after Tax	-	-	-	-	-
11	Profit(Loss) for the period	-549.76	38.56	-149.40	-858.60	111.40
12	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	-545.42	39.54	-148.54	-861.03	112.80
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				792.14	1,653.17
16	Earnings per Equity share ( for continuing operations)					
	a) Basic (Amount in Rupees)	-3.56	0.26	-0.97	-5.63	0.74
	b) Diluted (Amount in Rupees)	-3.56	0.26	-0.97	-5.63	0.78
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)	-3.56	0.26	-0.97	-5.63	0.74
	b) Diluted (Amount in Rupees)	-3.56	0.26	-0.97	-5.63	0.78

#### Notes to the Consolidated Un Audited Financial Results

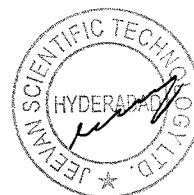
- The above financial results are prepared in accordance with IND AS notified under the Company (Indian Accounting Standards) Rules, 2015
- The above results have been reviewed by the Audit Committee at its meeting held on 30.07.2020 and approved by the Board of Directors of the Company on the same date.
- The Group currently has two segments (i) clinical research services and (ii) Information technology services.
- The Group 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.
- The above consolidated financial results include the Un Audited financial results of the wholly owned subsidiaries, M/s Enhops Solutions Pvt Ltd & Enhops Inc.

Place:Hyderabad  
Date:30.07.2020



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

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
<b>SEGMENT REVENUE: (Net Sales / Income from Operations)</b>					
a) Clinical Research Services	717.80	763.87	427.61	2,308.84	2,636.87
b) Information Technology Services	151.20	116.52	13.80	338.65	73.04
c) Data Management Services	-	-	-	-	-
d) Unallocable income	-	-	-	-	-
Total:	<b>869.00</b>	<b>880.39</b>	<b>441.41</b>	<b>2,647.49</b>	<b>2,709.91</b>
LESS: Inter Segment revenue	-	-	-	-	-
Net Sales/ income from Operations.	<b>869.00</b>	<b>880.39</b>	<b>441.41</b>	<b>2,647.49</b>	<b>2,709.91</b>
<b>SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST</b>					
a) Clinical Research Services	166.30	131.66	-120.22	-10.96	333.12
b) Information Technology Services	(31.87)	3.80	-6.97	(30.98)	-5.22
c) Data Management Services	-	-	-	-	-
Total:	<b>134.43</b>	<b>135.46</b>	<b>-127.19</b>	<b>-41.94</b>	<b>327.90</b>
LESS:					
i) Interest	71.67	73.85	34.34	273.13	190.08
ii) Other Un-Allocable Expenditure	-	-	1.27	-	1.27
iii) Un-Allocable Income	-	-	-	-	-
<b>TOTAL PROFIT /(-LOSS) BEFORE TAX</b>	<b>62.76</b>	<b>61.61</b>	<b>-162.80</b>	<b>-315.07</b>	<b>136.55</b>



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

(In Rupees)

Particulars	As at 31.03.2020 Audited	As at 31.03.2019 Audited
<b>Assets</b>		
<b>(1) Non-current Assets</b>		
a) Property, Plant and Equipment	177,437,573	195,758,103
b) Other Intangible Assets	7,373,434	7,609,304
c) Intangible Assets Process Knowhow	120,632,053	122,569,974
d) Financial Assets		
i) Investments	-	-
ii) Loans	-	-
iii) Advances	36,909,796	38,274,468
c) Deferred tax asset (net)	15,608,907	-
<b>(2) Current Assets</b>		
a) Inventories	9,467,418	2,304,039
b) Financial Assets		
i) Trade receivables	68,432,795	146,936,186
ii) Cash and cash equivalents	21,398,972	36,137,895
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)	43,886,278	44,367,595
d) Other Current Assets	11,636,078	3,369,025
<b>Total</b>	<b>538,759,869</b>	<b>613,011,296</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
a) Equity Share Capital	153,014,650	153,014,650
b) Other Equity	79,214,498	165,317,110
<b>Liabilities</b>		
<b>(1) Non-current Liabilities</b>		
a) Financial liabilities		
Borrowings	79,027,246	74,654,990
b) Provisions	2,558,949	1,809,705
c) Deferred tax Liability (net)		3,961,526
<b>(2) Current Liabilities</b>		
a) Financial Liabilities		
i) Borrowings	73,650,912	72,576,400
ii) Trade Payables	24,573,412	24,366,173
iii) Other Financial liabilities	57,284,876	50,831,950
iv) Other Financial Creditors	20,857,086	19,394,295
b) Other current liabilities	45,425,199	42,154,525
c) Provisions	3,153,041	4,929,972
<b>Total</b>	<b>538,759,869</b>	<b>613,011,296</b>

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

