Ref: JSTL/BOD/BSE/2024-25/Aug24 **Date: August 09, 2024**

To,
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai- 400001

Dear Sir/Madam,

Unit: Jeevan Scientific Technology Limited (Scrip Code: 538837)

Sub: Outcome of Board Meeting for the quarter ended 30.06.2024 under regulation 30 and 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015.

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With reference to the subject cited, this is to inform the exchange that the Board of Directors of Jeevan Scientific Technology Limited at its meeting held on Friday, the 09th day of August, 2024 at 01:00 P.M. at registered office of the Company for the quarter ended 30.06.2024 considered and approved the following:

1. Un- Audited Financial Results (standalone and consolidated) for the quarter ended 30.06.2024. **(Attached)**

2. Limited Review Report (standalone and consolidated) for the Quarter ended 30.06.2024. **(Attached)**

The meeting concluded at 1.30 P.M.

This is for the information and records of the Exchange, please.

Thanking You,

Yours faithfully,
For Jeevan Scientific Technology Limited

Kuchipudi Krishna Kishore

Digitally signed by Kuchipudi Krishna Kishore
DN: c=IN, st=Andhra Pradesh,
2.5.4.20=f837deca88f57770bd79c299f5ccf448055bc1581c1efa8ff108ea5d6614ffa0,
postalCode=500073, street=SRI NAGAR COLONY , Hyderabad , Hyderabad,
pseudonym=d41d8cd98f00b204e9800998ecf8427e,
serialNumber=11b61471f4cfe77a688297a66f2d08b564ed4669a2d03b97e57791a7825a76a3, o=Personal, cn=Kuchipudi Krishna Kishore
Date: 2024.08.09 16:04:31 +05'30'

Krishna Kishore Kuchipudi
Vice Chairman and Managing Director
(DIN: 00876539)

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 standalone Unaudited financial results for the quarter ended 30th June 2024

ınts in Indian rupees lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Year Ended
		30th June 2024	31 March 2024	30th June 2023	31 March 2024
		Unaudited	Audited	Unaudited	Audited
	Revenue from operations				
	(a) Net sales/Income from operations	1,251.66	992.02	1,038.91	3,850.17
I	**Total revenue from operation**	**1,251.66**	**992.02**	**1,038.91**	**3,850.17**
II	Other Income	11.15	25.44	29.51	69.00
III	**Total income (I+II)**	**1,262.81**	**1,017.46**	**1,068.42**	**3,919.17**
IV	**Expenses**				
	(a) Cost of materials consumed	94.87	101.43	92.44	368.48
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(c) Employee benefits expense	365.19	391.22	368.97	1,517.82
	(d) Finance costs	15.45	16.19	19.29	73.28
	(e) Depreciation and Amortization expense	127.84	140.57	142.01	554.68
	(f) Other Expenses	452.53	444.38	372.82	1,527.83
	Total Expenses (IV)	**1,055.88**	**1,093.79**	**995.53**	**4,042.09**
V	**Profit/ (Loss) before Tax (III-IV)**	**206.93**	**(76.33)**	**72.89**	**(122.92)**
VI	**Tax Expenses**				
	(a) Current tax	32.28	-	-	-
	(b) MAT Credit / (Entitlement)	(32.28)	-	-	-
	(c) Deferred tax	46.85	(2.65)	14.60	(17.96)
	Total tax expense	**46.85**	**(2.65)**	**14.60**	**(17.96)**
VII	**Profit(Loss) for the period/year (V-VI)**	**160.08**	**(73.68)**	**58.29**	**(104.96)**
VIII	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified subsequently to profit or loss	-	5.80	-	2.90
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	(1.61)	-	(0.81)
	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	-	-	-	
	Total other comprehensive income/(loss) for the period	**-**	**4.19**	**-**	**2.09**
IX	**Total Comprehensive income for the period (VII+VIII)**	**160.08**	**(69.49)**	**58.29**	**(102.87)**

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

X	**Paid Up equity share capital (Face value of Rs.10/- each)**	**1,548.02**	**1,548.02**	**1,548.02**	**1,548.02**
XI	**Other equity**	-	-	-	**3,332.13**
XII	**Earnings per equity share (of Rs. 10/- each) (not annualized for the quarters)**				
	a) Basic	1.03	(0.48)	0.38	(0.68)
	b) Diluted	1.03	(0.48)	0.36	(0.68)

Notes to the Audited financial results

1. The above Unaudited standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section133 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.
2. The above Unaudited standalone results have been reviewed by the Audit Committee at its meeting held on 09th August 2024 of the board and approved by the Board of Directors of the Company at their meeting held on 09th August 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 30th June 2024 includes Rs.19.24 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 segment reporting as per Ind AS 108 is not applicable.
6. The results for the Quarter ended 30th June 2024 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:09th August 2024

JEEVAN SCIENTIFIC TECHNOLOGY LTD HYDERABAD

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 consolidated Unaudited financial results for the quarter ended 30 June 2024
(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Year Ended
		30 June 2024 Unaudited	31 March 2024 Audited	30 June 2023 Unaudited	31 March 2024 Audited
	Revenue from operations				
	(a) Net sales/Income from operations	1,288.03	1,106.89	1,038.91	3,965.04
I	**Total revenue from operation**	**1,288.03**	**1,106.89**	**1,038.91**	**3,965.04**
II	Other Income	11.45	23.27	29.75	67.46
III	**Total income (I+II)**	**1,299.48**	**1,130.16**	**1,068.66**	**4,032.51**
IV	**Expenses**				
	(a) Cost of materials consumed	99.11	114.64	92.44	381.70
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	(c) Employee benefits expense	398.71	428.31	369.10	1,555.85
	(d) Finance costs	33.20	32.90	22.82	96.80
	(e) Depreciation and Amortization expense	151.39	163.93	146.97	592.93
	(f) Other Expenses	467.64	466.31	374.53	1,565.61
	Total Expenses (IV)	**1,150.05**	**1,206.09**	**1,005.86**	**4,192.90**
V	**Profit/ (Loss) before tax (III-IV)**	**149.43**	**(75.93)**	**62.80**	**(160.39)**
VI	**Tax expenses**				
	(a) Current tax	32.28	-	-	-
	(b) MAT Credit / (Entitlement)	(32.28)	-	-	-
	(c) Deferred tax	46.81	(2.69)	12.13	(27.67)
VII	**Profit/(Loss) for the period/year**	**102.62**	**(73.24)**	**50.67**	**(132.72)**
VIII	**Other Comprehensive Income**				
	A (i) Items that will not be reclassified subsequently to profit or loss	-	5.81	-	2.90
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	(1.62)	-	(0.81)
	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	-	**4.19**	-	**2.09**
IX	**Total Comprehensive Income for the period /year**	**102.62**	**(69.05)**	**50.67**	**(130.62)**

JEEVAN SCIENTIFIC TECHNOLOGY LTD. ★ HYDERABAD

X	**Paid Up Equity Share Capital (Face Value of Rs.10/- each)**	**1,548.02**	**1,548.02**	**1,548.02**	**1,548.02**
XI	**Other equity excluding revaluation reserve**	-	-	-	**3,294.82**
XII	**Earnings per Equity share**				
	a) Basic (Amount in Rupees)	0.66	(0.47)	0.33	(0.86)
	b) Diluted (Amount in Rupees)	0.66	(0.47)	0.32	(0.86)
XIII	**Net profit attributable to:**				
	Owners of the company	109.00	(73.29)	51.51	(129.64)
	Non-Controlling interest	(6.38)	0.05	(0.85)	(3.08)
XIV	**Other comprehensive income attributable to:**				
	Owners of the company	-	4.19	-	2.09
	Non-Controlling interest	-	-	-	-
XV	**Total comprehensive income attributable to:**				
	Owners of the company	109.00	(69.10)	51.51	(127.54)
	Non-Controlling interest	(6.38)	0.05	(0.85)	(3.08)

Notes to the Audited financial results

1 The above Unaudited Consolidated financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section133 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.

2 The above Unaudited Consolidated results have been reviewed by the Audit Committee at its meeting held on 09th August 2024 of the board and approved by the Board of Directors of the Company at their meeting held on 09th August 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 30th June 2024 includes Rs.19.24 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 30th June 2024 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)

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

Place: Hyderabad.
Date:09th August 2024

PAVULURI & Co.
CHARTERED ACCOUNTANTS
Plot No.48, Flat No.301,
Sucasa, Phase - I, Kavuri Hills,
Hyderabad - 500 033.
Ph : 040-2970 2638 / 2639 / 2640
Email : pavuluriandco@gmail.com

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 Parent Company"), for the quarter ended June 30, 2024 ("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
Firm Reg. No: 012194S

N. Rajesh

CA N RAJESH
Partner
M. No: 223169

PAVULURI & CO. Firm Reg. No. 012194S HYDERABAD Chartered Accountants

Place : Hyderabad
Date :09/08/2024

UDIN # 24223169BKATEF6963

PAVULURI & Co.
CHARTERED ACCOUNTANTS
Plot No.48, Flat No.301,
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Email : pavuluriandco@gmail.com

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 ended June 30, 2024 ("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 includes the interim financial results of subsidiary company M/s Nayas Laboratories Private Limited. These unaudited financial results and other unaudited financial information have been furnished to us by the management and have been reviewed by us.

PAVULURI & Co.
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Sucasa, Phase - I, Kavuri Hills,
Hyderabad - 500 033.
Ph : 040-2970 2638 / 2639 / 2640
Email : pavuluriandco@gmail.com

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.

For PAVULURI & Co
Chartered Accountants
Firm Reg. No: 012194S

N. Rajesh

PAVULURI & Co. Firm Reg. No. 012194S HYDERABAD Chartered Accountants

CA N RAJESH
Partner
M. No: 223169

Place : Hyderabad
Date :09/08/2024

UDIN # 24223169BKATEG4058