

Jeevan Scientific Technology Limited

a symbol of quality and diverse solutions

Ref: JSTL/BOD/BSE/2024-25/Nov24

Date: November 08, 2024

To,
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai- 400001
(BSE Scrip Code: 538837)

Dear Sir/Madam,

Sub: Copy of the Standalone and Consolidated Unaudited Financial Results for the

30th September, 2024.

Ref: Scrip code: 538837

Unit: Jeevan Scientific Technology Limited

Please find enclosed herewith a Copy of the Standalone and Consolidated Unaudited Financial Results for the Quarter Ended 30^{th} September, 2024 which were taken on record by the Board of Directors at their Meeting held on 08^{th} November, 2024.

This is for your information and records,

Thanking you, Yours truly,

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

K. KRISHNA KISHORE VICE CHAIRMAN & MANAGING DIRECTOR (DIN: 00876539)

Encl. As above

≦ ≤ < 7 Ξ = Profit(Loss) for the period/year (V-VI) (c) Deferred tax (a) Current tax (b) MAT Credit / (Entitlement) Profit/ (Loss) before Tax (III-IV) (f) Other Expenses (e) Depreciation and Amortization expense (d) Finance costs (c) Employee benefits expense Other Income Total tax expense Tax Expenses (b) Changes in Inventories of finished goods, (a) Cost of materials consumed Total revenue from operation (a) Net sales/Income from operations Revenue from operations Expenses Total income (I+II) Total Expenses (IV) work-in-progress and stock-in-trade 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 and Half Year ended 30th September 2024 (All Amounts in Indian rupees lakhs, except share data and where otherwise stated) Quarter Ended Half Year Ended **Particulars** Jeevan Scientific Technology Limited CIN:L72200TG1999PLC031016 30th September 2024 Unaudited 1,030.19 1,030.19 1,046.24 987.70 43.55 387.55 124.99 371.07 14.99 58.54 27.00 43.55 -9.13 77.09 16.05 Unaudited 30th June 1,262.81 1,251.66 1,251.66 1,055.88 160.08 (32.28)206.93 452.53 127.84 365.19 11.15 46.85 46.85 32.28 15.45 94.87 30th September Unaudited 901.60 261.78 832.14 806.49 (50.24)(19.22)(19.75)(69.46)137.57 388.56 806.49 24.68 89.01 25.65 30th September Unaudited 2,281.85 2,309.05 2,043.58 2,281.85 265.47 175.07 840.08 90.40 -41.41 252.83 736.26 171.96 90.40 41.41 42.45 27.20 September 2023 Unaudited 30th 1,897.13 1,900.56 1,845.40 1,845.40 279.58 634.59 757.53 (4.62)(5.15)43.98 181.45 55.16 8.05 3.43 0.53 31 March 2024 fear Ended Audited 4,042.09 3,850.17 1,527.83 3,919.17 3,850.17 1,517.82 (104.96)(122.92 554.68 (17.96)(17.96)73.28 368,48 69.00



	03	×	×	×	×					_	_							¥
b) Diluted	a) Basic	Earnings per equity share (of Rs. 10/- each) (not annualized for the quarters)	Other equity	Paid Up equity share capital (Face value of Rs.10/- each	Total Comprehensive income for the period (VII+VIII)	Total other comprehensive income/(loss) for the period	loss	reclassified to profit or	(ii) Income tax relating to items that will be	or loss	B (i) Items that will be reclassified subsequently to profit	subsequently to profit or loss	reclassified	(ii) Income tax relating to items that will not be	or loss	profit	A (i) Items that will not be reclassified subsequently to	Other Comprehensive Income
0.10	0.10			1,548.02	11.16	(3.83)		ı		,			JE:			(3.83)		
1.03	1.03			1,548.02	160.08		1			í			,		,			
(0.32)	(0.32)			1,548.02	(52.33)	(2.09)	1					0.81			22	(2.90)		
1.13	1.13			1,548.02	171.24	(3.83)	î		70	Û						(3.83)		
0.05	0.05		ě	1,548.02	5.96	(2.09)					0.0	0 81		(1.00)	(00 0)			
(0.68)	(0.68)		3,332.13	1,548.02	(102.87)	2.09						(0.01)	(0.81)		!!	2.90		

Notes to the Unaudited financial results

- The above Unaudited standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 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.
- ω 2 Board of Directors of the Company at their meeting held on 08th November 2024 The above Unaudited standalone results have been reviewed by the Audit Committee at its meeting held on 08th November 2024 of the board and approved by the
- at the said meeting as required under Regulation 33 of SEBI (LODR) Regulations, 2015 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
- 5 Share Based Payments" Employee benefit expenses for the Quarter ending 30th September 2024 includes Rs.19.24 Lakhs towards ESOP Scheme 2016 provided as per "Ind AS 102 -The company operates in one reportable business segment i.e. Clinical Research Services. Hence segment reporting as per Ind AS 108 is not applicable
- The results for the Quarter and Half Year ended 30th September 2024 are also available on website of BSE Limited and on the Company's website.
- Figures for the previous periods have been rearranged/ reclassified wherever necessary to confirm to the current period presentation.

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Place: Hyderabad.
Date:08th November, 2024

for Jeevan Scientific Technology,Limited

Vice Chairman & Managing Directory

(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 Assets and Liabilities for the Half Year Ended 30th September, 2024

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

(Amount in malain rapeds i			As at 31 March 2024
		Un Audited	Audited
Assets		DESCRIPTION OF THE PARTY OF THE	191 (AND AND AND AND AND AND AND AND AND AND
(1)Non-current Assets			
 a) Property, plant and equipment 		1,321.71	1,331.83
b) Other intangible assets		612.30	553.41
c) Right of use assets		495.18	135.08
d) Financial Assets		50,5110,500	Assessment of the second
i)Investments		200.00	200.00
ii)Other financial assets		61.37	59.57
e) Other non current assets		1,207.54	1,207.54
f) Deferred tax asset (net)		(9.29)	81.11
(0)0		3,888.81	3,568.54
(2)Current Assets	,		00000000
a) Inventories		90.92	100.79
b) Financial Assets			
i) Trade receivables		1,311.74	1,193.02
ii) Cash and cash equivalents iii)Other financial assets		252.96	51.00
c) Current tax assets (net)		457.01	397.29
d) Other current assets		429.20	452.21
d) other banch, assets		147.44	228.39
	1	2,689.28	2,422.70
TOTAL ASSETS	}	C 578 00	5004.04
TOTAL ABBLIO	1	6,578.09	5,991.24
Equity and Liabilities			
Equity			
a) Equity Share Capital	- 1	1,548.02	1,548.02
b) Other Equity		3,541.84	3,332.13
3. 0. 0.	ı	5,089.86	4,880.15
Liabilities	- 1		1,000110
(1)Non-current Liabilities			1
a) Financial liabilities		1	
(i) Borrowings		216,80	177.21
(ii) Lease liabilities		412.95	75.86
b) Provisions		52.04	40.78
SAUPEN TOTAL OF THE STORY		681.80	293.85
(2)Current Liabilities	Г		
a)Financial liabilities			
i) Borrowings		131.78	246.71
ii) Lease liabilities	- 1	104.89	80.82
iii) Trade payables (a) Total outstanding dues of micro, small and	- 1		
medium enterprises	- 1	05.47	22.2.
(b) Total Outstanding dues of creditors other than micro,	- 1	35.47	36.94
small and medium enterprises		140.76	440.40
Small and mediam enterprises		140.76	149.42
iv) Other financial liabilities		143.12	404.00
b) Other current liabilities		204.68	104.09 198.02
c) Provisions		45.73	1.24
d) Current tax liabilities (net)			1.24
20 HT 1988		806.44	817.26

TOTAL EQUITY AND LIABILITIES		6,578.09	5,991.24

for Jeevan Scientific Technology Imited

Place: Hyderabad, Date:08th November, 2024 K. Krishna Kishore
Vice Chairman & Managing Director
(DIN:00876539)

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 Standalone Unaudited Cash Flows for the Half Year Ended 30th September, 2024

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

S.No	Particulars	For the Half year ended 30 September 2024	For the year ended 31 March 2024
A.	Cash flow from operating activities		
	Net Profit/(loss) before tax	265.47	(122.93
	Adjustments for:		M 2000 500
	Depreciation and amortisation expenses	252.82	554.69
	Dividend received	(2.52)	(11.79
	Interest received	(19.16)	(40.81
	Fair value (gain)/loss on financial assets measured at amortized cost, net	(1.80)	(3.51
	Share based payments to employees	38.47	151.41
	Net foreign exchange loss/(gain)	(2.18)	(2.81
	Finance cost	39.61	62.53
	Operating profit before working capital changes	570.72	586.78
	Changes in Working Capital	95/35/20	
	Inventories	9.87	(13.64)
	Trade receivables	(116.53)	(22.02)
	Current and non current financial assets	(59.73)	130.97
	Other current and non current assets	103.96	(104.57)
	Trade payables	(10.13)	(76.54)
	Other financial liabilities	39.03	0.98
	Other liabilities	6.66	(64.11)
	Provisions	10.50	12.88
	Cash generated from operations before Tax	554.35	450.73
	Taxes Paid	41.42	(176.84)
	Net cash from operating activity	595.77	273.89
3.	Cash flow from investing activities		
	Purchase of property, plant and equipment including capital advances and		
	capital creditors	(661.70)	(521.93)
	Investment in subsidaries		-
	Dividend Received	2.52	11.79
	Movement in other bank balances	-,	
	Interest Received	19.16	40.81
	Net cash used in investing activity	(640.02)	(469.33)
	Cash flow from financing activity		
- 1	Repayment of non current borrowings	5.16	(141.36)
	Repayment of current borrowings	(80.49)	(48.74)
	Interest paid	(39.61)	(62.53)
	Dividend paid		
	Proceeds from issuance of Equity Shares (ESOPS Exercise)	1	_
- 1	Repayment of principle portion of lease liability	361.16	(113.16)
	Net cash generated in financing activity	246.21	(365.79)
	Net increase in cash and cash equivalents (A+B+C)	201.95	(561.24)
- 1	Cash and cash equivalents at the beginning of the year/period	51.01	612.25
	Cash and cash equivalents at the end of the year/period	252.96	51.01
T		for Jeevan Scientific Te	

Place: Hyderabad. Date:08th November, 2024 K. Krishna Kishore
Vice Chairman & Managing Director
(DIN:00876539)

HYDERABAD

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

(130.62)	(12.85)	123.76	(03.51)	102.02	21.14		
2.09	(2.09)	(3.83)	(2.07)	100 /2	21.14	IX Total Comprehensive Income for the period /year	
	200	72 02	(00.00)		(3.83)	Comprehensive Income for the period /year	
9"	E					reclassified to profit or loss	
						(11) Historic day relating to items that will be	
į	77	¥.				(ii) Income tay relating to items that will be	
				×	ï	profit or loss	
3		(2)				B (i) Items that will be reclassified subsequently to	
(0.81)	0.81	,	0.81	3	100	reclassified subsequently to profit or loss	
		,				(1) mounts and relating to items that will not be	
2.90	(2.90)	(3.83)	(2.90)	1	(3.83)	(ii) prome to solding to the sold to	
						A (1) items that will not be reclassified subsequently	
							8
(132.72)	(10.76)	127.59	(61.42)	102.02	24.37	VIII Other Comprehensive Income	V
(21.57)	(16.6)	75.04	(24.10)	10.01	24.07	VII Profit/(Loss) for the period/year	_
	(500)	02.64	(22 10)	46.81	46.83	(c) Deferred tax	
	0	-41 41		(32.28)	(9.13)	(b) MAT Credit / (Entitlement)	
	0 53	41 41	0.53	32.28	9.13	(a) Current tax	
(10000)	(10000)					VI Tax expenses	200
(160 001)	(20.20)	221.23	(82.99)	149.43	71.80		
4,192.90	1,921.19	2,234.42	915.32	CO.UCI,I	1,004.37	V Profit (I pop) before the (TT TY)	
1,363.61	042.00	072.00	200.07	1 150 05	1004 37	Total Expenses (IV)	
392.93	207.00	970.40	26.27	467 64	405.24	(f) Other Expenses	
500.00	03.00	300 46	142 53	151 39	149.07	(e) Depreciation and Amortization expense	
08 20	40 26	78 17	26.43	33.20	44.97	(u) Finance costs	
1 555 85	758.12	803.31	389.01	398.71	404.60	(a) Emproyee ochemic expense	
		,	i			(a) Employee house to make a second in a date	
						Work-in-progress and stock-in-trade	
381.70	181.45	1/9.60	89.01	77.11	00.47	(b) Changes in Inventories of finished goods	
		170.00	000	00 11	80 A0	(a) Cost of materials consumed	
4,032.51	1,200.99	4970000	Openoo	2)2222		IV Expenses	
07.40	1 000 00	2 455 65	837 33	1.299.48	1,156,17	III Total income (I+II)	
27.00.0	25 50	27 80	25 84	11.45	16.35	Unter Income	
3 965 04	1.845.40	2,427.85	806.49	1,288.03	1,139.82		
VO 590 E	1 845 40	2.427.85	806.49	1,288.03	1,139.82	(a) Net sales/Income from operations	
Challed	on a control					Revenue from operations	
Andiand	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		T
31 March 2024	30th September 2023	30th September 2024	30th September 2023	30th June 2024	30th September 2024		
Year Ended	r Ended	Half Year Ended		Cuarter Ended		O MINISTER CO.	
	rise stated)	ta and where otherwise stated)	es, except shale date	Omeran Fudad		Particulars	
		and whore other	s excent chare data	(All Amounts in Indian runces lakks excent share da	(All Amounts in I		
		entember 2024	alf Year Ended 30 S	he Quarter and Ha	ed financial results for t	Statement of consolidated Unaudited financial results for the Quarter and Half Year Ended 30 Sentember 2024	
	908	st. Hyderabad-5000	Hills, Golconda Por	Jagir, Near Lanco	pa Enclave, Manikonda .	Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Golconda Post, Hyderahad, 500008	
				9PLC031016	CIN:L72200TG1999PLC031016		



*	Daid II - Family Change Control of the control						
>	raid Up Equity Share Capital (Face Value of Rs. 10/- each)	1,548.02	1,548.02	1,548.02	1,548.02	1,548.02	1,548.02
IX	Other equity excluding revaluation reserve		Ť				3 794 87
XII	Earnings per Equity share						0,474.04
	Basic (Amount in Rupees)	0.16	0.66	(0 30)	0 83	(0 07)	(0.06)
	b) Diluted (Amount in Rupees)	0.16	0.66	(0.39)	0.82	(0.07)	(0.86)
XIII	Net profit attributable to:			(0.00)	0.02	(0.07)	(0.00)
	Owners of the company	23.86	109.00	(81 08)	132 86	(8 67)	(120 64)
	Non-Controlling interest	==	(6.38)	(1 24)	(5 27)	(2.09)	(3.09)
VIV	Other comprehensive income attributable to:			,	(0.27)	(2003)	(5.00)
	Owners of the company	(3.83)		(209)	(2 82)	(200	3
	Non-Controlling interest			(=:0)	(0.00)	(4.07)	2.07
VΥ	Total comprehensive income attributable to:						
	Owners of the company	20.03	109.00	(62 27)	129 03	(10.76)	(157 64)
	Non-Controlling interest	Ξ	(6.38)	(124)	(5 27)	(3.00)	(+0.71)
					(· /	(, , , , ,	(5:50)
Viotes to the	Notes to the II and it of Francis I						

Notes to the Unaudited financial results

- The above Unaudited Consolidated financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section 133 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.
- The above Unaudited Consolidated results have been reviewed by the Audit Committee at its meeting held on 08th November 2024 of the board and approved by the Board of Directors of the Company at their meeting held on 08th November 2024
- Employee benefit expenses for the Quarter ending 30th September 2024 includes Rs. 19.24 Lakhs towards ESOP Scheme 2016 provided as per "Ind AS 102 Share Based Payments" under Regulation 33 of SEBI (LODR) Regulations, 2015 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
- The company operates in one reportable business segment i.e. Clinical Research Services. Hence segmental reporting as per Ind AS 108 is not applicable
- The results for the Quarter and Half Year ended 30th September 2024 are also available on website of BSE Limited and on the Company's website.
- Figures for the previous periods have been rearranged/ reclassified wherever necessary to confirm to the current period presentation

K. Krishna Kishore Vice Chairman & Managing Director

HYDERABAD

19070

for Jeevan Scientific Technology Limited

DIN:00876539) AN SC

Date:08th November 2024 Place: 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 Assets and Liabilities for the Half Year Ended 30th September, 2024
(Amount in Indian rupees lakhs, except share data and where otherwise stated)

As at

As at

Unaudited Audited	Particolars	As at 30 Sep 2024	As at 31 March 2024
(J)Non-current Assets a) Popertry, plinst and equipment b) Other immiglible assets c) Capital work in projects d) Right of use assets f) Capital work in projects d) Right of use assets f) Colleme financial assets f) Colleme for concern assets g) Deferred tax asset (net) (2) Current Assets a) Executives a) Executives f) Financial Assets f) Financial Assets f) Financial Assets f) Trinde receivables f) Financial Assets f) Colleme financial assets f) Colleme financial assets f) Colleme financial assets f) Trinde receivables f) Total equip f) Colleme financial financial financial final filties f) Collement assets f) Collem			
a) Property, plant and equipment b) Other immagible assets c) Other immagible assets c) Other immagible assets c) Other projects d) Right of use assets c) Other non current assets c) Other non current assets f) Other non current assets f) Other non current assets c) Deferred tax asset (net) (2) Current Assets a) Inventories b) Financial Assets ii) Trude receivables iii) Clash and cash equivalents iii) Clash and			
b) Other immorphic assets c) Capital work in progress d) Right of use assets c) Capital work in progress d) Right of use assets e) Clother financial assets e) Clother financial assets e) Clother financial assets e) Deferred tax asset (set) e) Clotrent Assets a) Inventories e) Financial Assets e) Trade receivables iii) Ches and each equivalents e) Clotrent assets e) Current assets e) C	The second control of	gg same are	Springer areas and
c) Capital work im progress 349,17 281,17 d) Right of use assets 579,68 224,30 e) Other monacut assets 1,207,54 1,207,54 g) Deferred tax asset (net) (2,58) 9,106 (3,58) 1,248,31 (3,58) 1,248,31 (4,673,81 1,247,31 (3,58) 1,247,31 (4,673,31 1,247,31			0.840 HOUSE
d) Right of use assets 579,68 224,30 c) Other financial assets 7532 72,38 c) Other non current assets 1,207,54 d) Carrent Liabilities 1,548,02 d) Carrent Liabilities 1,568,03 d) Carrent Liabilities 1,371,63 d) Primarcial Liabilities 1,371,63 d) Primarcial Liabilities 1,568,03 d) Other current Liabilities 1,568,03			
e)Other financial assets f) Other one current assets f) Deferred tax asset (net) f) Carrent Assets f) Inventories f) Financial Assets f) Trade receivables f) Carrent assets f) Trade receivables f) Carrent assets f) Carrent a		2007 200	STATE OF THE PARTY
1, Other non current assets 1, 207.54 1, 207.54 3, 207.54	The state of the s	11004100000001	
(2) Deferred tax asset (uer) (2.58) 51.06 (4.673.81 4,319.22 (2) Current Assets a) Inventories 134.83 108.99 b) Financial Assets i) Trade receivables 1,371.63 1,229.13 ii) Cash and cash equivalents 256.38 54.45 ii) Other financial assets (Net) 432.02 452.96 d) Other current assets 290.35 1323.46 d) Other current assets 290.35 1323.46 TOTAL ASSETS 7,314.02 6,786.56 Equity and Liabilities Equity a) Equity share capital 1,548.02 1,548.02 b) Other equity 3,462.33 3,294.82 Total equity 5,010.35 4,842.94 Non controlling interest 15.01 20.29 Liabilities (1) Non-current Liabilities (1) Borrowings (3.764 804.95) (ii) Lease liabilities (1) Borrowings (3.764 804.95) (ii) Lease liabilities (3.766.90 17.535 27.29 ii) Lease liabilities (3.766.90 17.535 27.29 ii) Lease liabilities (4.776.90 17.535 27.52 iii) Trade payables (4.776.735 17.535 27.52 iii) Trade payables (4.776.735 17.535			William
(2) Current Assets a) Inventories (b) Financial Assets i) Trade receivables ii) Cash and cash equivalents iii) Cash and cash equivalents TOTAL ASSETS 7,314.02 6,786.56 Equity and Liabilities Equity a) Equity share capinal b) Other equity 7,548.02 7,314.02 7,548.	스팅 (12 mg) 사용하는 10 mm man (12 mg) 보면 10 mm man (12		
(2) Current Assets a) Inventories b) Financial Assets i) Trade receivables ii) Cash and cash equivalents iii) Cher financial assets iii) Other financial assets iii) Other financial assets c) Current tax assets (Net) d) Other current assets c) Current tax assets (Net) d) Other current assets TOTAL ASSETS Equity a) Equity share capital b) Other equity a) Equity share capital b) Other equity Total equity Non controlling interest Liabilities (1) Non-current Liabilities (1) Non-current Liabilities (1) Borrowings (1) Lease liabilities (1) Borrowings (1) Lease liabilities (2) Current Liabilities (3) Efinancial Liabilities (3) Efinancial Liabilities (4) Deferred tax Liabilities (3) Efinancial Liabilities (4) Dorrowings (5) Current Liabilities (6) Trade outstanding dues of micro, small and medium enterprises (1) Other Financial Itabilities (1) Other Financial Itabilities (2) Other Financial Itabilities (3) Current Liabilities (4) Other Financial Itabilities (5) Dorrowings (6) Total outstanding dues of Creditors other than micro, small and medium enterprises (8) Other Current Liabilities (9) Other Financial Itabilities (1) Other Financial Itabilities (2) Other Financial Itabilities (3) Other Current Itabilities (4) Other Financial Itabilities (5) Other Current Itabilities (6) Total outstanding dues of Creditors other than micro, small and medium enterprises (6) Total outstanding dues of Creditors other than micro, small and medium enterprises (1) Other Financial Itabilities (2) Other Financial Itabilities (3) Other Current Itabilities (4) Other Financial Itabilities (5) Other Current Itabilities (6) Total outstanding dues of Creditors other than micro, small and medium enterprises (6) Total outstanding of the Section of Creditors other than micro, small and medium enterprises (5) Other Current Itabilities (6) Other Current Itabilities (7) Other Financial Itabilities (8) Other Current Itabilit	g) Descried tax asset (net)		
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	TOTAL EQUITY AND LIABILITIES		

for Jeevan Scientific Technology Limited

K. Krishna Kishore Vice Chairman & Managing Directo (DIN:00876539)

Place: Hyderabad. Date:08th November 2024

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 Cash Flows for the Half Year Ended 30th September, 2024
(Amount in Indian rupees lakhs, except share data and where otherwise stated)

S.No	Particulars	For the Half year ended 30 Sep 2024	For the year ended 31 March 2024
A.	Cash flow from operating activities	war a v	
	Net Profit/(loss) before tax	221.24	(160.39)
	Adjustments for:		
	Depreciation and amortisation expenses	300.46	592.93
	Fair value (gain)/loss on financial assets measured at amortized cost, net	-	1.61
	Dividend received	(2.52)	(11.79)
	Interest received	(3.83)	(38.35)
	Net foreign exchange loss/(gain)	(10.12)	(2.81)
	Share based payments to employees	38.47	151.41
	Finance cost	78.18	96.80
	Operating profit before working capital changes	621.87	629.42
	Changes in working capital		
	Inventories	(25.84)	(21.83)
	Trade receivables	(142.50)	(58.12)
	Current and non current financial assets	143.35	218.99
	Other current and non current assets	54.05	(146.70)
	Trade payables	(21.04)	(50.84)
	Other financial liabilities	68.23	(68.73)
	Other liabilities	5.30	(48.36)
	Provisions	55.75	12.88
	Cash generated from operations before tax	759.19	466.70
	Taxes Paid	1/m1/m2	(177.50)
	Net cash from operating activity	759.19	289.19
B.	Cash flow from investing activities		
	Purchase of property, plant and equipment including capital advances and		
	capital creditors	(745.84)	(1,202.90)
	Movement in other bank balances	(2.84)	(1,202.50)
	Dividend Received	2.52	11.79
	Acquisition of a subsidiary, net of cash acquired		
	Interest received	10.12	38.35
	Net cash used in investing activity	(736.04)	(1,152.76)
C.	Cash flow from financing activity		(-,,
	Proceeds from /(Repayment) of non current borrowings	<u>.</u>	(171.36)
	Proceeds from /(Repayment) of non current borrowings	32.69	627.75
	Proceeds from /(Repayment) of current borrowings	(97.95)	(22.16)
	Interest paid	(78.18)	(96.80)
	Dividend paid	(10,10)	(>0.00)
	Proceeds from issuance of Equity Shares (ESOPS Exercise)	2 40	
	Repayment of principle portion of lease liability	322.23	(102.78)
	Net cash generated in financing activity	178.80	234.64
	Net increase in cash and cash equivalents (A+B+C)	201.94	(628.93)
	Cash and cash equivalents at the beginning of the year/period	54.45	683.38
	Cash and cash equivalents at the end of the year/period	256.39	54.45

for Jeevan Scientific Technology Limited

Pale: Hyderabad Date:08th November 2024

K. Krishna Kishore Vice Chairman & Managing Director (DIN:00876539)





Jeevan Scientific Technology Limited

a symbol of quality and diverse solutions

Ref: JSTL/BOD/BSE/2024-25/Nov24

Date: November 08, 2024

To,
BSE Limited
1st Floor, New Trading Ring,
Rotunda Building, Phiroze Jeejeebhoy
Towers, Dalal Street, Fort,
Mumbai- 400001
(BSE Scrip Code: 538837)

Dear Sir/Madam,

Sub: Limited Review report of the Standalone and Consolidated Unaudited Financial

Results for the Quarter Ended 30th September, 2024.

Ref: Scrip code: 538837

Unit: Jeevan Scientific Technology Limited

We are herewith enclosing the Limited Review Report of the Standalone and Consolidated Unaudited Financial Results for the Quarter Ended 30th September, 2024 issued by our Statutory Auditors which were taken on record by the Board of Directors at their Meeting held on the 08th November, 2024.

This is for your information and records, Thanking you, Yours truly,

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

K. KRISHNA KISHORE VICE CHAIRMAN & MANAGING DIRECTOR (DIN: 00876539)

Encl. As above



PAVULURI & Co.

CHARTERED ACCOUNTANTS

Plot No.48, Flat No.301, MICASA, Phase - I, Kavuri Hills, Hyderabad - 500 033. Ph : 040-2970 2638 / 2639

Ph : 040-2970 2638 / 2639 Email : mail@pavuluriandco.com

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

- We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED ("the Parent Company"), for the quarter and half year ended September 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

FRN: 012194s

CA.N.Ra Partner

M.No : 223169

UDIN # 24223169BKATJE2989

Place: Hyderabad Date: 08/11/2024



PAVULURI & Co.

CHARTERED ACCOUNTANTS

Plot No.48, Flat No.301, MICASA, Phase - I, Kavuri Hills, Hyderabad - 500 033.

Ph : 040-2970 2638 / 2639 Email : mail@pavuluriandco.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 and half year ended September 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.







Place: Hyderabad

Date:08/11/2024

PAVULURI & Co.

CHARTERED ACCOUNTANTS

Plot No.48, Flat No.301, MICASA, Phase - I, Kavuri Hills, Hyderabad - 500 033.

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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

FRN: 012194s

CA.N.Rajesi Partner

M.No: 223169

UDIN # 24223169BKATJF9668

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