



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 30th September, 2024 which were taken on record by the Board of Directors at their Meeting held on 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

Jeevan Scientific Technology Limited

CIN:L72200TG1999PLC031016

Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikkonda 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)

Particulars	Quarter Ended				Half Year Ended		Year Ended 31 March 2024
	30th September 2024	30th June 2024	30th September 2023	30th September 2024	30th September 2023		
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited		
Revenue from operations							
(a) Net sales/Income from operations	1,030.19	1,251.66	806.49	2,281.85	1,845.40	3,850.17	
I Total revenue from operation	1,030.19	1,251.66	806.49	2,281.85	1,845.40	3,850.17	
II Other Income	16.05	11.15	25.65	27.20	55.16	69.00	
III Total Income (I+II)	1,046.24	1,262.81	832.14	2,309.05	1,900.56	3,919.17	
IV Expenses							
(a) Cost of materials consumed	77.09	94.87	89.01	171.96	181.45	368.48	
(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-	
(c) Employee benefits expense	371.07	365.19	388.56	736.26	757.53	1,517.82	
(d) Finance costs	27.00	15.45	24.68	42.45	43.98	73.28	
(e) Depreciation and Amortization expense	124.99	127.84	137.57	252.83	279.58	554.68	
(f) Other Expenses	387.55	452.53	261.78	840.08	634.59	1,527.83	
Total Expenses (IV)	987.70	1,055.88	901.60	2,043.58	1,897.13	4,042.09	
V Profit/(Loss) before Tax (III-IV)	58.54	206.93	(69.46)	265.47	3.43	(122.92)	
VI Tax Expenses							
(a) Current tax	9.13	32.28	0.53	41.41	0.53	-	
(b) MAT Credit / (Entitlement)	-9.13	(32.28)	-	-41.41	-	-	
(c) Deferred tax	43.55	46.85	(19.75)	90.40	(5.15)	(17.96)	
Total tax expense	43.55	46.85	(19.22)	90.40	(4.62)	(17.96)	
VII Profit/(Loss) for the period/year (V-VI)	14.99	160.08	(50.24)	175.07	8.05	(104.96)	



VIII	Other Comprehensive Income									
	A	(i) Items that will not be reclassified subsequently to profit or loss	(3.83)		(2.90)	(3.83)	(2.90)		2.90	
		(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	-	0.81	-	0.81	-	(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	-	-	-	-	-	-	-	
		Total other comprehensive income/(loss) for the period	(3.83)	-	(2.09)	(3.83)	(2.09)		2.09	
		Total Comprehensive Income for the period (VII+VIII)	11.16	160.08	(52.33)	171.24	5.96		(102.87)	
	X	Paid 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	
	XI	Other equity		-	-	-	-		3,332.13	
		Earnings per equity share (of Rs. 10/- each) (not annualized for the quarters)								
		a) Basic	0.10	1.03	(0.32)	1.13	0.05		(0.68)	
		b) Diluted	0.10	1.03	(0.32)	1.13	0.05		(0.68)	

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.
- 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 Board of Directors of the Company at their meeting held on 08th November 2024.
- 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.
- 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".
- 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.

for Jeevan Scientific Technology Limited

Place: Hyderabad.
Date: 08th November, 2024

K. Krishna Kishore
Vice Chairman & 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 Assets and Liabilities for the Half Year Ended 30th September, 2024

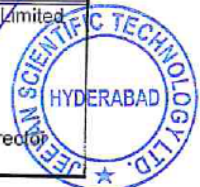
(Amount in Indian rupees lakhs, except share data and where otherwise stated)

	Note no.	As at 30 Sep 2024	As at 31 March 2024
		Un Audited	Audited
Assets			
(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			
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
		3,888.81	3,568.54
(2)Current Assets			
a) Inventories		90.92	100.79
b) Financial Assets			
i) Trade receivables		1,311.74	1,193.02
ii) Cash and cash equivalents		252.96	51.00
iii)Other financial assets		457.01	397.29
c) Current tax assets (net)		429.20	452.21
d) Other current assets		147.44	228.39
		2,689.28	2,422.70
		6,578.09	5,991.24
TOTAL ASSETS			
Equity and Liabilities			
Equity			
a) Equity Share Capital		1,548.02	1,548.02
b) Other Equity		3,541.84	3,332.13
		5,089.86	4,880.15
Liabilities			
(1)Non-current Liabilities			
a) Financial liabilities			
(i) Borrowings		216.80	177.21
(ii) Lease liabilities		412.95	75.86
b) Provisions		52.04	40.78
		681.80	293.85
(2)Current Liabilities			
a)Financial liabilities			
i) Borrowings		131.78	246.71
ii) Lease liabilities		104.89	80.82
iii) Trade payables			
(a) Total outstanding dues of micro, small and medium enterprises		35.47	36.94
(b) Total Outstanding dues of creditors other than micro, small and medium enterprises		140.76	149.42
iv) Other financial liabilities		143.12	104.09
b) Other current liabilities		204.68	198.02
c) Provisions		45.73	1.24
d) Current tax liabilities (net)		-	-
		806.44	817.26
		6,578.09	5,991.24
TOTAL EQUITY AND LIABILITIES			

for Jeevan Scientific Technology Limited

K. Krishna Kishore

Vice Chairman & Managing Director
(DIN:00876539)



Place: Hyderabad.
Date:08th November, 2024

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:		
	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		
	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
B.	Cash flow from investing activities		
	Purchase of property, plant and equipment including capital advances and capital creditors	(661.70)	(521.93)
	Investment in subsidiaries		-
	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)
C.	Cash flow from financing activity		
	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)		-
	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)
	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

for Jeevan Scientific Technology Limited

K. Krishna Kishore

Vice Chairman & Managing Director
(DIN:00876539)



Place: Hyderabad.

Date: 08th November, 2024

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

CIN:U72200TG1999PLC031016

Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagui, Near Lanco Hills, Golconda Post, Hyderabad-500008.

Statement of consolidated Unaudited financial results for the Quarter and Half Year Ended 30 September 2024
(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)

Particulars	Quarter Ended						Year Ended
	30th September 2024		30th June 2024		30th September 2023		
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	
	Half Year Ended		Half Year Ended		Half Year Ended		Year Ended
	30th September 2024	30th September 2024	30th September 2024	30th September 2024	30th September 2023	30th September 2023	31 March 2024
	Unaudited	Audited	Unaudited	Audited	Unaudited	Audited	Audited
Revenue from operations							
(a) Net sales/Income from operations	1,139.82	1,288.03	806.49	2,427.85	1,845.40	3,965.04	3,965.04
Total revenue from operation	1,139.82	1,288.03	806.49	2,427.85	1,845.40	3,965.04	3,965.04
Other Income	16.35	11.45	25.84	27.80	55.59	67.46	67.46
Total Income (I+II)	1,156.17	1,299.48	832.33	2,455.65	1,900.99	4,032.51	4,032.51
Expenses							
(a) Cost of materials consumed	80.49	99.11	89.01	179.60	181.45	381.70	381.70
(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade							
(c) Employee benefits expense	404.60	398.71	389.01	803.31	758.12	1,555.85	1,555.85
(d) Finance costs	44.97	33.20	26.43	78.17	49.26	96.80	96.80
(e) Depreciation and Amortization expense	149.07	151.39	142.53	300.46	289.50	592.93	592.93
(f) Other Expenses	405.24	467.64	268.34	872.88	642.86	1,565.61	1,565.61
Total Expenses (IV)	1,084.37	1,150.05	915.32	2,234.42	1,921.19	4,192.90	4,192.90
Profit/(Loss) before tax (III-IV)	71.80	149.43	(82.99)	221.23	(20.20)	(160.39)	(160.39)
Tax expenses							
(a) Current tax	9.13	32.28	0.53	41.41	0.53	-	-
(b) MAT Credit / (Entitlement)	(9.13)	(32.28)	-	(41.41)	-	-	-
(c) Deferred tax	46.83	46.81	(22.10)	93.64	(9.97)	(27.67)	(27.67)
Profit/(Loss) for the period/year	24.97	102.62	(61.42)	127.59	(10.76)	(132.72)	(132.72)
Other Comprehensive Income							
A (i) Items that will not be reclassified subsequently to profit or loss							
(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	(3.83)	-	(2.90)	(3.83)	(2.90)	2.90	2.90
B (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	-	(0.81)	(0.81)
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-
Comprehensive Income for the period /year	(3.83)	-	(2.09)	(3.83)	(2.09)	2.09	2.09
Total Comprehensive Income for the period /year	21.14	102.62	(63.51)	123.76	(12.85)	(130.62)	(130.62)



	Paid Up Equity Share Capital (Face Value of Rs.10/- each)								
X		1,548.02	1,548.02	1,548.02	1,548.02	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)	0.16	0.66	(0.39)	0.82	(0.07)	(0.86)	(0.86)	
	b) Diluted (Amount in Rupees)	0.16	0.66	(0.39)	0.82	(0.07)	(0.86)	(0.86)	
XIII	Net profit attributable to:								
	Owners of the company	23.86	109.00	(60.18)	132.86	(8.67)	(129.64)	(129.64)	
	Non-Controlling interest	1.11	(6.38)	(1.24)	(5.27)	(2.09)	(3.08)	(3.08)	
XIV	Other comprehensive income attributable to:								
	Owners of the company	(3.83)	-	(2.09)	(3.83)	(2.09)	(2.09)	2.09	
	Non-Controlling interest	-	-	-	-	-	-	-	
XV	Total comprehensive income attributable to:								
	Owners of the company	20.03	109.00	(62.27)	129.03	(10.76)	(127.54)	(127.54)	
	Non-Controlling interest	1.11	(6.38)	(1.24)	(5.27)	(2.09)	(3.08)	(3.08)	

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
- 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
- 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".
- 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.

for Jeevan Scientific Technology Limited

K. Krishna Kisshore

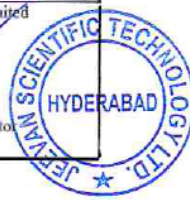
Vice Chairman & Managing Director

(DIN:00876539)



Place: Hyderabad.

Date: 08th November 2024

Jeevan Scientific Technology Limited CIN:L72200TG1999PLC031016 Registered Office:Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Goleonda 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)		
Particulars	As at 30 Sep 2024	As at 31 March 2024
	Unaudited	Audited
Assets		
(1)Non-current Assets		
a) Property, plant and equipment	1,851.87	1,878.76
b) Other intangible assets	612.30	553.41
c) Capital work in progress	349.17	281.17
d) Right of use assets	579.68	234.30
e)Other financial assets	75.82	72.98
f) Other non current assets	1,207.54	1,207.54
g) Deferred tax asset (net)	(2.58)	91.06
	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
iii)Other financial assets	155.00	298.35
c) Current tax assets (Net)	432.02	452.96
d) Other current assets	290.35	323.46
	2,640.21	2,467.34
	7,314.02	6,786.56
TOTAL ASSETS		
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	4,842.84
Non controlling interest	15.01	20.29
	5,025.36	4,863.12
Liabilities		
(1) Non-current Liabilities		
a) Financial liabilities		
(i) Borrowings	837.64	804.95
(ii) Lease liabilities	479.13	156.90
b) Provisions	52.04	40.78
c) Deferred tax Liability (net)		
	1,368.81	1,002.63
(2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	175.35	273.29
ii) Lease liabilities	132.99	105.81
iii) Trade payables		
(a) Total outstanding dues of micro, small and medium enterprises	40.79	57.53
(b) Total outstanding dues of Creditors other than micro, small and medium enterprises	152.88	157.17
iv) Other financial liabilities	149.50	108.44
v) Other Financial Creditors	-	-
b) Other current liabilities	222.61	217.31
c) Provisions	45.73	1.24
d) Current tax liability	-	-
	919.85	920.81
	7,314.02	6,786.56
TOTAL EQUITY AND LIABILITIES		
for Jeevan Scientific Technology Limited		
Place: Hyderabad Date:08th November 2024	K. Krishna Kishore Vice Chairman & 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 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		
	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	-	(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)	-
	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	-	(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	-	-
	Proceeds from issuance of Equity Shares (ESOPS Exercise)	-	-
	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

K. Krishna Kishore

Vice Chairman & Managing Director
(DIN:00876539)



Pale: Hyderabad

Date:08th November 2024



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



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 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.Rajesh
Partner
M.No : 223169



Place : Hyderabad
Date :08/11/2024

UDIN # 24223169BKATJE2989



**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.





PAVULURI & Co.

CHARTERED ACCOUNTANTS

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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. Rajesh
Partner
M.No : 223169



Place : Hyderabad

Date :08/11/2024

UDIN # 24223169BKATJF9668