

**JEEVAN SCIENTIFIC TECHNOLOGY LIMITED**  
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagat, Near Lanco Hills, Golconda Post, Hyderabad-500008.  
**STANDALONE UN AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020**

Rupees in Lakhs

Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2020 UnAudited	30-06-2020 UnAudited	30-09-2019 UnAudited	30-09-2020 UnAudited	31-03-2020 Audited	
1	Income						
	(a) Revenue From Operations	996.57	344.60	482.43	1341.17	773.52	2056.74
	(b) Other Income	29.78	31.46	28.36	61.24	53.65	156.30
	(c) Unbilled Revenue	86.80	-33.80	-	53.00	-	95.80
	Total income	1,113.15	342.26	510.79	1,455.41	827.17	2,308.84
2	Expenses						
	(a) Cost of Material Consumed	59.13	10.78	38.98	69.91	76.76	156.89
	(b) Purchase of stock-in-trade	-	-	-	0.00	-	-
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(90.00)	2.40	-	(87.60)	-	(70.40)
	(d) Employee benefit expense	228.39	166.98	207.77	395.37	404.41	820.86
	(e) Finance Cost	53.07	44.97	62.25	98.04	119.41	226.82
	(f) Depreciation and Amortisation expense	99.4	98.51	99.72	197.91	197.97	390.78
	(g) Other Expenses	391.61	141.39	267.09	533.00	454.61	1021.67
	Total Expenses	741.60	465.03	675.81	1,206.63	1,253.16	2,546.62
3	Profit before exceptional items and Tax	371.55	-122.77	-165.02	248.78	-425.99	-237.78
4	Add(+)/Less(-) Exceptional items	-	-	-	-	-	739.24
5	Profit/ (Loss) before Tax	371.55	-122.77	-165.02	248.78	-425.99	-977.02
6	Tax Expenses	-98.49	28.31	34.53	-70.18	92.04	195.55
7	Profit(Loss) for the Period from Continuing Operations	273.06	-94.46	-130.49	178.60	-333.95	-781.47
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-	-



Sl.No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-09-2020 UnAudited	30-06-2020 UnAudited	30-09-2019 UnAudited	30-09-2020 UnAudited	30-09-2019 UnAudited	31-03-2020 Audited
10	Profit(Loss) from Discontinuing Operations after Tax	-	-	-	-	-	-
11	Profit(Loss) for the period	273.06	-94.46	-130.49	178.60	-333.95	-781.47
12	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-1.07	0.51	-8.09	-0.56	-7.75	-2.43
	(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	271.99	-93.95	-138.58	178.04	-341.70	-783.90
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	1,530.15
15	Other equity excluding revaluation reserve	-	-	-	1140.87	1405.03	962.83
16	Earnings per Equity share (for continuing operations)						
	a) Basic (Amount in Rupees)	1.78	-0.61	-0.91	1.16	-2.23	-5.12
	b) Diluted (Amount in Rupees)	1.78	-0.61	-0.91	1.16	-2.23	-5.12
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)	1.78	-0.61	-0.91	1.16	-2.23	-5.12
	b) Diluted (Amount in Rupees)	1.78	-0.61	-0.91	1.16	-2.23	-5.12

#### Notes to the Standalone 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 02.11.2020 and approved by the Board of Directors of the Company on the same date. These Results are also subjected to Limited Review by the Company's Statutory Auditors.
- 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 these 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 to future economic conditions.

5 Figures for the previous periods have been rearranged wherever necessary.

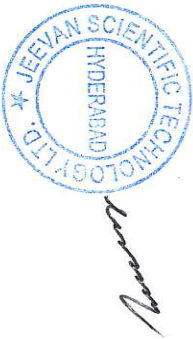
Place: Hyderabad  
Date: 02.11.2020



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SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED (Stand Alone Unaudited)  
UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2020

Rupees in Lakhs							
Particulars	Quarter Ended			Half Year Ended		Year Ended	
	30-09-2020	30-06-2020	30-09-2019	30-09-2020	30-09-2019	31-03-2020	
	UnAudited	UnAudited	UnAudited	UnAudited	UnAudited	Audited	
SEGMENT REVENUE: (Net Sales/ Income from Operations)							
a) Clinical Research Services	1,113.15	342.26	510.79	1,455.41	827.17	2,308.84	
b) Information Technology Services	-	-	-	-	-	-	
Total:	1,113.15	342.26	510.79	1,455.41	827.17	2,308.84	
LESS: Inter Segment revenue	-	-	-	-	-	-	
Net Sales/ income from Operations.	1,113.15	342.26	510.79	1,455.41	827.17	2,308.84	
SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST							
a) Clinical Research Services	424.62	-77.80	-102.77	346.82	-306.58	-10.96	
b) Information Technology Services	-	-	-	-	-	-	
Total:	424.62	-77.80	-102.77	346.82	-306.58	-10.96	
LESS:							
i) Interest	53.07	44.97	62.25	98.04	119.41	226.82	
ii) Other Un-Allocable Expenditure	-	-	-	-	-	-	
iii) Un-Allocable Income	-	-	-	-	-	-	
TOTAL PROFIT /(-LOSS) BEFORE TAX	371.55	-122.77	-165.02	248.78	-425.99	-237.78	





Jeevan Scientific Technology Limited		
Stand Alone Balance Sheet as at 30th Sep, 2020		
	(Rupees in Lakhs)	
Particulars	As at 30.09.2020	As at 31.03.2020
<b>Assets</b>		
(1) Non-current Assets		
a) Property, Plant and Equipment	1654.20	1773.00
b) Other Intangible Assets	57.82	71.90
c) Intangible Assets Process Knowhow	470.02	523.61
d) Financial Assets		
i) Investments	102.69	102.69
ii) Loans	579.69	621.47
iii) Advances	370.12	369.10
c) Deferred tax asset (net)	87.20	157.39
(2) Current Assets		
a) Inventories	188.49	94.67
b) Financial Assets		
i) Trade receivables	928.22	600.11
ii) Cash and cash equivalents	222.83	182.60
iii) Bank balances other than (ii) above	27.38	5.63
iv) Loans & Advances (current)	46.07	70.87
v) Other Financial Assets	223.49	183.26
c) Current Tax Assets (Net)	353.69	414.86
d) Other Current Assets	200.02	116.36
<b>Total</b>	<b>5511.93</b>	<b>5287.52</b>
<b>Equity and Liabilities</b>		
<b>Equity</b>		
a) Equity Share Capital	1530.15	1530.15
b) Other Equity	1140.87	962.83
<b>Liabilities</b>		
(1) Non-current Liabilities		
a) Financial Liabilities		
Borrowings	725.90	790.27
b) Provisions	32.45	25.59
c) Deferred tax Liability (net)	-	-
(2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	670.42	736.51
ii) Trade Payables	214.38	245.73
iii) Other Financial liabilities	303.74	389.59
iv) Other Financial Creditors	165.81	208.57
b) Other current liabilities	712.80	366.75
c) Provisions	15.41	31.53
<b>Total</b>	<b>5511.93</b>	<b>5287.52</b>



Jeevan Scientific Technology Limited			
Stand Alone Cash flow statement for the Half Year ended 30th Sep, 2020			
(Rupees in Lakhs)			
S.No	Particulars	As at 30.09.2020	As at 31.03.2020
A.	Cash flow from operating activities		
	Net Profit before tax and extraordinary items	178.04	-783.90
	Adjustments for:		
	Depreciation	197.92	390.78
	Loss on Sale of Assets	-	3.06
	Interest	98.05	226.81
	Operating profit before working capital changes	474.00	-163.25
	Changes in Working Capital		
	Inventories	-93.81	-71.63
	Trade and other receivables	-325.27	553.59
	Trade and other Payables	-180.93	211.39
	Cash generated from operations before Tax	235.84	107.32
	Taxes Provision		
	Interest paid	98.05	226.81
	Net cash from operating activity	137.80	-119.49
B.	Cash flow from investing activities		
	Purchase of fixed assets	11.44	110.09
	Investments	-	-
	Sale / Transfer of fixed assets	-	8.51
	Net cash used in investing activity	-11.44	-101.59
C.	Cash flow from financing activity		
	Proceeds from loans	-64.37	43.72
	Increase in Capital	-	-
	Increase in Other Equity	-	-
	Net cash generated in financing activity	-64.37	43.72
	Net increase in cash and cash equivalents (A+B+C)	61.98	-177.35
	Cash and cash equivalents as at 31.03.2020	188.23	365.59
	Cash and cash equivalents as at 30.09.2020	250.21	188.23

Place:Hyderabad  
Date: 02.11.2020

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

*K. Krishna Kishore*  
K. Krishna Kishore  
Vice Chairman & Managing Director

