

JEEVAN SCIENTIFIC TECHNOLOGY LIMITED
Registered Office: Plot No. 1 & 2, Sai Krupa Enclave, Manikonda Jagir, Near Lanco Hills, Hyderabad-500008.
CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

Sl.No	Particulars	Rupees in Lakhs				
		Quarter Ended			Year Ended	
		31-03-2019 Audited	31-12-2018 Un Audited	31-03-2018 Audited	31-03-2019 Audited	31-03-2018 Audited
1	Income					
	(a) Revenue From Operations	434.21	800.43	429.99	2,612.77	2,039.84
	(b) Other Income	7.20	11.12	27.70	97.14	92.20
	Total income	441.41	811.55	457.69	2,709.91	2,132.04
2	Expenses					
	(a) Cost of Material Consumed	25.42	59.75	34.88	164.18	129.87
	(b) Purchase of stock-in-trade	0.00	-	-	-	-
	(c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	0.00	-	-	-	-
	(d) Employee benefit expense	197.73	236.66	146.80	835.56	568.01
	(e) Finance Cost	34.34	56.27	17.72	190.08	152.58
	(f) Depreciation and Amortisation expense	70.40	89.12	60.74	313.16	212.15
	(g) Other Expenses	276.32	251.50	190.56	1,070.38	1,033.23
	Total Expenses	604.21	693.30	450.70	2,573.36	2,095.84
3	Profit before exceptional items and Tax	-162.80	118.25	6.99	136.55	36.20
4	Add(+)/Less(-) Exceptional items		-	-	-	-
5	Profit before Tax	-162.80	118.25	6.99	136.55	36.20
6	Tax Expenses	-13.40	38.36	18.05	25.15	25.02
7	Profit(Loss) for the Period from Continuing Operations	-149.40	79.89	-11.06	111.40	11.18
8	Profit(Loss) from Discontinuing Operations	-	-	-	-	-
9	Tax Expenses on discontinuing Operations	-	-	-	-	-



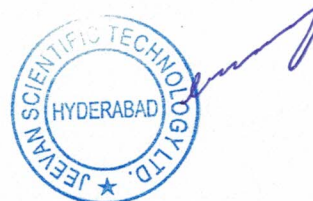
Sl.No	Particulars	Quarter Ended			Year Ended	
		31-03-2019 Audited	31-12-2018 Un Audited	31-03-2018 Audited	31-03-2019 Audited	31-03-2018 Audited
10	Profit(Loss) from Discontinuing Operations after Tax	-	-	-	-	-
11	Profit(Loss) for the period	-149.40	79.89	-11.06	111.40	11.18
12	Other Comprehensive Income					
	A (i) Items that will not be reclassified to profit or loss	1.19	0.25	6.45	1.94	6.45
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.33)	(0.11)	(0.61)	(0.54)	(0.61)
	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	-148.54	80.03	-5.22	112.80	17.02
14	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	1,530.15	1,530.15	1,145.95	1,530.15	1,145.95
15	Other equity excluding revaluation reserve				1,653.17	1,055.46
16	Earnings per Equity share (for continuing operations)					
	a) Basic (Amount in Rupees)	-0.97	0.52	-0.05	0.74	0.15
	b) Diluted (Amount in Rupees)	-0.97	0.52	-0.05	0.78	0.18
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)	-0.97	0.52	-0.05	0.74	0.15
	b) Diluted (Amount in Rupees)	-0.97	0.52	-0.05	0.78	0.18
19	Net Worth (Including Retained Earnings)				3,183.32	2,201.41
20	Debt Service Coverage Ratio	-1.11	1.32	0.46	0.72	0.83
21	Interest Service Coverage Ratio	-3.74	3.10	1.39	1.91	1.24
22	Debt Equity Ratio				0.23	0.45

Notes to the Consolidated 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 30.05.2019 and approved by the Board of Directors of the Company at its meeting held on 30.05.2019.
- Post implementation of GST wef 1st July 2017, revenues are disclosed exclusive of GST. Revenue for the period prior to 1st July 2017 included excise duty which is now subsumed in GST. Accordingly, revenue for the Year ended 31st March, 2018 and year ended 31st March 2019 are not comparable.
- The Figures for Quarter Ended 31-03-2019 and 31-03-2018 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures up to the 3rd Quarter of the respective financial years.
- The Group currently has two segments (i) clinical research services and (ii) Information technology services.
- 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.
- Formulae for Computation of Ratios are as follows:

$$\text{Debt Service Coverage Ratio} = \frac{\text{Earnings before Interest and Tax/Interest Expenses+Principal repayments during period long term loans}}{\text{Interest Service Coverage Ratio} = \frac{\text{Earnings before Interest and Tax/Interest Expenses}}{\text{Debt Equity Ratio} = \frac{\text{Total Debts}}{\text{Equity}}}$$

Place:Hyderabad
Date:30.05.2019



SEGMENT-WISE REVENUE, RESULTS & CAPITAL EMPLOYED (Consolidated Unaudited)
UNDER CLAUSE 41 OF THE LISTING AGREEMENT FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2019

Particulars	Quarter Ended			Year Ended	
	31-03-2019	31-12-2018	31-03-2018	31-03-2019	31-03-2018
	Audited	Un Audited	Audited	Audited	Audited
SEGMENT REVENUE: (Net Sales / Income from Operations)					
a) Clinical Research Services	427.61	793.34	401.34	2,636.87	1,727.25
b) Information Technology Services	13.80	18.21	29.83	73.04	115.13
c) Data Management Services	-	-	-	-	199.18
d) Unallocable income	-	-	26.52	-	90.48
Total:	441.41	811.55	457.69	2,709.91	2,132.04
LESS: Inter Segment revenue	-	-	-	-	-
Net Sales / income from Operations.	441.41	811.55	457.69	2,709.91	2,132.04
SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST					
a) Clinical Research Services	-120.22	174.82	3.10	333.12	104.93
b) Information Technology Services	-6.97	(0.30)	(4.91)	-5.22	(12.29)
c) Data Management Services	-	-	-	-	5.66
Total:	-127.19	174.52	-1.81	327.90	98.30
LESS:					
i) Interest	34.34	56.27	17.72	190.08	152.58
ii) Other Un-Allocable Expenditure	1.27	-	-	1.27	-
iii) Un-Allocable Income	-	-	-26.52	-	-90.48
TOTAL PROFIT /(-LOSS) BEFORE TAX	-162.80	118.25	6.99	136.55	36.20



Jeevan Scientific Technology Limited		
Consolidated Balance Sheet as at 31st March, 2019		
	(In Rupees)	
Particulars	As at 31.03.2019	As at 31.03.2018
Assets		
(1)Non-current Assets		
a) Property, Plant and Equipment	195,758,103	180,522,171
b) Other Intangible Assets	7,609,304	7,145,709
c) Intangible Assets Process Knowhow	122,569,974	94,025,878
d) Financial Assets		
i)Investments	-	-
ii)Loans	-	-
iii) Advances	38,274,468	5,137,909
(2)Current Assets		
a) Inventories	2,304,039	989,587
b) Financial Assets		
i) Trade receivables	146,936,186	163,018,038
ii) Cash and cash equivalents	36,137,895	7,208,246
iii)Bank balances other than (ii) above	563,173	7,016,821
iv)Loans	4,118,092	4,236,158
v)Other Financial Assets	11,003,442	2,702,750
c) Current Tax Assets (Net)	44,367,595	20,152,255
d) Other Current Assets	3,369,025	1,613,597
Total	613,011,296	493,769,119
Equity and Liabilities		
Equity		
a) Equity Share Capital	153,014,650	114,594,650
b) Other Equity	165,317,110	105,545,822
Liabilities		
(1)Non-current Liabilities		
a) Financial liabilities		
Borrowings	74,654,990	98,372,835
b) Provisions	1,809,705	968,587
c) Deferred tax Liability (net)	3,961,526	1,393,060
(2)Current Liabilities		
a)Financial Liabilities		
i) Borrowings	72,576,400	70,414,014
ii) Trade Payables	24,366,173	20,562,838
iii) Other Financial liabilities	50,831,950	28,542,516
iv) Other Financial Creditors	19,394,295	25,545,192
b) Other current liabilities	42,154,525	27,604,107
c) Provisions	4,929,972	225,498
Total	613,011,296	493,769,119

Place:Hyderabad
Date: 30.05.2019

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

K. Krishna Kishore
Vice Chairman & Managing Director

