



**Ref: JSTL/BOD/BSE/2019-20/May19**

**Date: May 30, 2019**

To  
Head - Listing Operations,  
BSE Limited,  
P.J. Towers, Dalal Street, Fort,  
Mumbai – 400 001

Dear Sir,

**Sub:** Copy of Stand Alone and Consolidated Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2019.

**Ref:** Scrip Code: 538837, Jeevan Scientific Technology Limited

Please find enclosed herewith a Copy of Stand Alone and Consolidated Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2019 which were taken on record by the Board of Directors at their Meeting held on 30<sup>th</sup> May, 2019.

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)

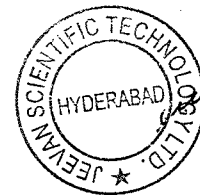


Encl. As above

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

Rupees in Lakhs

| Sl.No | 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         |
| 1     | <b>Income</b>   |               |               |               |                 |                 |
|       | (a) Revenue From Operations   | 422.76        | 783.25        | 401.34        | 2,543.16        | 1,926.43        |
|       | (b) Other Income  | 4.85          | 10.09         | 26.52         | 93.71           | 90.48           |
|       | <b>Total income</b>   | <b>427.61</b> | <b>793.34</b> | <b>427.86</b> | <b>2,636.87</b> | <b>2,016.91</b> |
| 2     | <b>Expenses</b>   |               |               |               |                 |                 |
|       | (a) Cost of Material Consumed   | 25.42         | 59.75         | 34.88         | 164.18          | 129.87          |
|       | (b) Purchase of stock-in-trade  | -             | -             | -             | -               | -               |
|       | (c) Changes in Inventories of finished goods, work-in-progress and stock-in-trade | -             | -             | -             | -               | -               |
|       | (d) Employee benefit expense  | 188.81        | 223.47        | 133.65        | 791.61          | 498.52          |
|       | (e) Finance Cost  | 32.65         | 49.75         | 17.72         | 171.14          | 152.58          |
|       | (f) Depreciation and Amortisation expense   | 68.99         | 87.68         | 59.33         | 307.45          | 206.48          |
|       | (g) Other Expenses  | 264.61        | 247.62        | 170.38        | 1,040.51        | 980.97          |
|       | <b>Total Expenses</b>   | <b>580.48</b> | <b>668.27</b> | <b>415.96</b> | <b>2,474.89</b> | <b>1,968.42</b> |
| 3     | Profit before exceptional items and Tax   | -152.87       | 125.07        | 11.90         | 161.98          | 48.49           |
| 4     | Add(+)/Less(-) Exceptional items  |               |               | -             | -               | -               |
| 5     | Profit before Tax   | -152.87       | 125.07        | 11.90         | 161.98          | 48.49           |
| 6     | Tax Expenses  | -12.52        | 38.36         | 16.82         | 26.03           | 23.79           |
| 7     | Profit(Loss) for the Period from Continuing Operations                            | -140.35       | 86.71         | -4.92         | 135.95          | 24.70           |
| 8     | Profit(Loss) from Discontinuing Operations  | -             | -             | -             | -               | -               |
| 9     | Tax Expenses on discontinuing Operations  | -             | -             | -             | -               | -               |



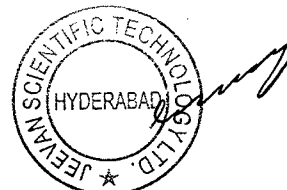
| Sl.No | Particulars   | Quarter Ended |            |            | Year Ended |            |
|-------|---|---------------|------------|------------|------------|------------|
|       |   | 31-03-2019    | 31-12-2018 | 31-03-2018 | 31-03-2019 | 31-03-2018 |
|       |   | Audited       | Un Audited | Audited    | Audited    | Audited    |
| 10    | Profit(Loss) from Discontinuing Operations after Tax                              | -             | -          | -          | -          | -          |
| 11    | Profit(Loss) for the period   | -140.35       | 86.71      | -4.92      | 135.95     | 24.70      |
| 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   | -139.49       | 86.85      | 0.92       | 137.35     | 30.54      |
| 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  |               |            |            | 1,746.73   | 1,124.47   |
| 16    | Earnings per Equity share ( for continuing operations)                            |               |            |            |            |            |
|       | a) Basic (Amount in Rupees)   | -0.91         | 0.57       | 0.01       | 0.90       | 0.27       |
|       | b) Diluted (Amount in Rupees)   | -0.91         | 0.57       | 0.01       | 0.94       | 0.32       |
| 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)   | -0.91         | 0.57       | 0.01       | 0.90       | 0.27       |
|       | b) Diluted (Amount in Rupees)   | -0.91         | 0.57       | 0.01       | 0.94       | 0.32       |
| 19    | Net Worth (Including Retained Earnings)   | -             | -          | -          | 3,276.88   | 2,270.41   |
| 20    | Debt Service Coverage Ratio   | -1.05         | 1.39       | 0.56       | 0.74       | 0.88       |
| 21    | Interest Service Coverage Ratio   | -3.68         | 3.51       | 1.67       | 1.95       | 1.32       |
| 22    | Debt Equity Ratio   |               |            |            | 0.23       | 0.43       |

#### Notes to the Standalone 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.
- During the year Company is operating in only one segment i.e., Clinical Research Services
- Figures for the previous periods have been rearranged wherever necessary.
- Formulae for Computation of Ratios are as follows:

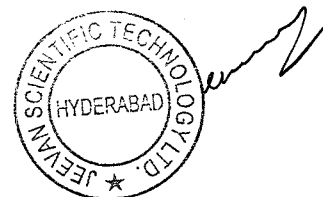
$$\text{Debt Service Coverage Ratio} = \frac{\text{Earnings before Interest and Tax/Interest Expenses+Principal repayments during period long term loans}}{\text{Interest Service Coverage Ratio} = \frac{\text{Earnings before Interest and Tax/Interest Expenses}}{\text{Debt Equity Ratio} = \frac{\text{Total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

Place:Hyderabad  
Date:30.05.2019



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

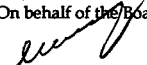
| Particulars  | Rupees in Lakhs |               |              |               |              |
|--|-----------------|---------------|--------------|---------------|--------------|
|  | Quarter Ended   |               |              | Year Ended    |              |
|  | 31-03-2019      | 31-12-2018    | 31-03-2018   | 31-03-2019    | 31-03-2018   |
|  | Audited         | Un Audited    | Audited      | Audited       | Audited      |
| <b>SEGMENT REVENUE: (Net Sales / Income from Operations)</b>     |                 |               |              |               |              |
| a) Clinical Research Services                                    | 427.61          | 793.34        | 401.34       | 2,636.87      | 1,727.25     |
| b) Information Technology Services                               | -               | -             | -            | -             | -            |
| c) Data Management Services                                      | -               | -             | -            | -             | 199.18       |
| d) Unallocable income  | -               | -             | 26.52        | -             | 90.48        |
| Total:   | 427.61          | 793.34        | 427.86       | 2,636.87      | 2,016.91     |
| LESS: Inter Segment revenue                                      |                 |               | -            | -             | -            |
| Net Sales/income from Operations.                                | 427.61          | 793.34        | 427.86       | 2,636.87      | 2,016.91     |
| <b>SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST</b> |                 |               |              |               |              |
| a) Clinical Research Services                                    | -120.22         | 174.82        | 3.10         | 333.12        | 104.93       |
| b) Information Technology Services                               | -               | -             | -            | -             | -            |
| c) Data Management Services                                      | -               | -             | -            | -             | 5.66         |
| Total:   | -120.22         | 174.82        | 3.10         | 333.12        | 110.59       |
| LESS:  |                 |               |              |               |              |
| i) Interest  | 32.65           | 49.75         | 17.72        | 171.14        | 152.58       |
| ii) Other Un-Allocable Expenditure                               | -               | -             | -            | -             | -            |
| iii) Un-Allocable Income   | -               | -             | -26.52       | -             | -90.48       |
| <b>TOTAL PROFIT /(-LOSS) BEFORE TAX</b>                          | <b>-152.87</b>  | <b>125.07</b> | <b>11.90</b> | <b>161.98</b> | <b>48.49</b> |

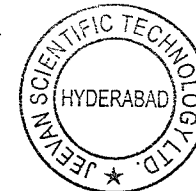


| Jeevan Scientific Technology Limited             |                    |                    |
|--|--------------------|--------------------|
| Stand Alone Balance Sheet as at 31st March, 2019 |                    |                    |
| (In Rupees)                                      |                    |                    |
| Particulars                                      | As at 31.03.2019   | As at 31.03.2018   |
| <b>Assets</b>                                    |                    |                    |
| <b>(1) Non-current Assets</b>                    |                    |                    |
| a) Property, Plant and Equipment                 | 195,677,264        | 179,976,619        |
| b) Other Intangible Assets                       | 7,319,381          | 6,749,558          |
| c) Intangible Assets Process Knowhow             | 63,080,259         | 51,203,910         |
| <b>d) Financial Assets</b>                       |                    |                    |
| i) Investments                                   | 10,269,070         | 10,269,070         |
| ii) Loans  | 47,627,198         | 35,226,109         |
| iii) Advances                                    | 38,274,468         | 5,137,909          |
| <b>(2) Current Assets</b>                        |                    |                    |
| a) Inventories                                   | 2,304,039          | 989,587            |
| <b>b) Financial Assets</b>                       |                    |                    |
| i) Trade receivables                             | 145,061,584        | 161,238,640        |
| ii) Cash and cash equivalents                    | 35,995,406         | 6,712,313          |
| iii) Bank balances other than (ii) above         | 563,173            | 7,016,821          |
| iv) Loans & Advances (current)                   | 4,118,092          | 4,236,158          |
| v) Other Financial Assets                        | 11,003,442         | 2,702,750          |
| c) Current Tax Assets (Net)                      | 43,906,341         | 19,879,838         |
| d) Other Current Assets                          | 2,970,386          | 1,607,918          |
| <b>Total</b>                                     | <b>608,170,103</b> | <b>492,947,200</b> |
| <b>Equity and Liabilities</b>                    |                    |                    |
| <b>Equity</b>                                    |                    |                    |
| a) Equity Share Capital                          | 153,014,650        | 114,594,650        |
| b) Other Equity                                  | 174,672,946        | 112,446,768        |
| <b>Liabilities</b>                               |                    |                    |
| <b>(1) Non-current Liabilities</b>               |                    |                    |
| <b>a) Financial liabilities</b>                  |                    |                    |
| Borrowings                                       | 74,654,990         | 98,372,835         |
| b) Provisions                                    | 1,809,705          | 968,587            |
| c) Deferred tax Liability (net)                  | 3,815,718          | 1,158,997          |
| <b>(2) Current Liabilities</b>                   |                    |                    |
| <b>a) Financial Liabilities</b>                  |                    |                    |
| i) Borrowings                                    | 72,576,400         | 70,414,014         |
| ii) Trade Payables                               | 24,366,173         | 20,562,838         |
| iii) Other Financial liabilities                 | 39,828,508         | 25,839,766         |
| iv) Other Financial Creditors                    | 19,394,295         | 25,545,192         |
| b) Other current liabilities                     | 39,106,747         | 22,818,054         |
| c) Provisions                                    | 4,929,971          | 225,498            |
| <b>Total</b>                                     | <b>608,170,103</b> | <b>492,947,200</b> |

Place: Hyderabad  
Date: 30.05.2019

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

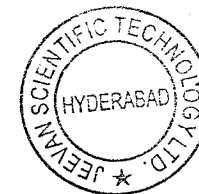
  
K. Krishna Kishore  
Vice Chairman & Managing Director



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

Rupees in Lakhs

| SL.No | 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         |
| 1     | <b>Income</b>   |               |               |               |                 |                 |
|       | (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           |
|       | <b>Total income</b>   | <b>441.41</b> | <b>811.55</b> | <b>457.69</b> | <b>2,709.91</b> | <b>2,132.04</b> |
| 2     | <b>Expenses</b>   |               |               |               |                 |                 |
|       | (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        |
|       | <b>Total Expenses</b>   | <b>604.21</b> | <b>693.30</b> | <b>450.70</b> | <b>2,573.36</b> | <b>2,095.84</b> |
| 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    | 31-12-2018 | 31-03-2018 | 31-03-2019 | 31-03-2018 |
|       |   | Audited       | Un Audited | Audited    | Audited    | 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**

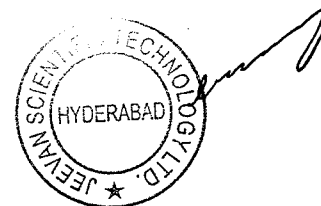
- The above financial results are prepared in accordance with IND AS notified under the Company (Indian Accounting Standards) Rules, 2015
- The above results have been reviewed by the Audit Committee at its meeting held on 30.05.2019 and approved by the Board of Directors of the Company at its meeting 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:

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

$$\text{Interest Service Coverage Ratio} = \frac{\text{Earnings before Interest and Tax/Interest Expenses}}{\text{Interest Expenses}}$$

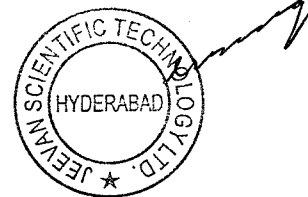
$$\text{Debt Equity Ratio} = \frac{\text{Total Debts}}{\text{Equity}}$$

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      |
| <b>SEGMENT REVENUE: (Net Sales / Income from Operations)</b>         |                |               |             |               |              |
| 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     |
| <br><b>SEGMENT RESULTS : PROFIT / (LOSS) BEFORE TAX AND INTEREST</b> |                |               |             |               |              |
| 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       |
| <b>TOTAL PROFIT /(-LOSS) BEFORE TAX</b>                              | <b>-162.80</b> | <b>118.25</b> | <b>6.99</b> | <b>136.55</b> | <b>36.20</b> |



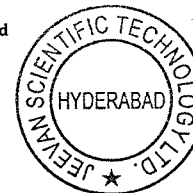


| Jeevan Scientific Technology Limited              |                    |                    |
|---|--------------------|--------------------|
| Consolidated Balance Sheet as at 31st March, 2019 |                    |                    |
| (In Rupees)                                       |                    |                    |
| Particulars                                       | As at 31.03.2019   | As at 31.03.2018   |
| <b>Assets</b>                                     |                    |                    |
| <b>(1) Non-current Assets</b>                     |                    |                    |
| 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         |
| <b>d) Financial Assets</b>                        |                    |                    |
| i) Investments                                    | -                  | -                  |
| ii) Loans   | -                  | -                  |
| iii) Advances                                     | 38,274,468         | 5,137,909          |
| <b>(2) Current Assets</b>                         |                    |                    |
| a) Inventories                                    | 2,304,039          | 989,587            |
| <b>b) Financial Assets</b>                        |                    |                    |
| 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          |
| <b>Total</b>                                      | <b>613,011,296</b> | <b>493,769,119</b> |
| <b>Equity and Liabilities</b>                     |                    |                    |
| <b>Equity</b>                                     |                    |                    |
| a) Equity Share Capital                           | 153,014,650        | 114,594,650        |
| b) Other Equity                                   | 165,317,110        | 105,545,822        |
| <b>Liabilities</b>                                |                    |                    |
| <b>(1) Non-current Liabilities</b>                |                    |                    |
| <b>a) Financial liabilities</b>                   |                    |                    |
| 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          |
| <b>(2) Current Liabilities</b>                    |                    |                    |
| <b>a) Financial Liabilities</b>                   |                    |                    |
| 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>b) Other current liabilities</b>               |                    |                    |
| b) Other current liabilities                      | 42,154,525         | 27,604,107         |
| c) Provisions                                     | 4,929,972          | 225,498            |
| <b>Total</b>                                      | <b>613,011,296</b> | <b>493,769,119</b> |

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





**Ref: JSTL/BOD/BSE/2019-20/May19**

**Date: May 30, 2019**

To  
Head - Listing Operations,  
BSE Limited,  
P.J. Towers, Dalal Street, Fort,  
Mumbai – 400 001

Dear Sir,

**Sub:** Auditor's report of the Stand Alone and Consolidated Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2019

**Ref:** Scrip Code: 538837, Jeevan Scientific Technology Limited

We are herewith enclosing the Auditor's Report issued by our Statutory Auditors relating to the Stand Alone and Consolidated Audited Financial Results for the Quarter and Year Ended 31<sup>st</sup> March, 2019 which were taken on record by the Board of Directors at their Meeting held on the 30<sup>th</sup> May, 2019.

This is for your information and records,

Thanking you,

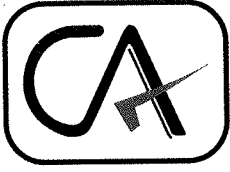
Yours truly,

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

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



Encl. As above



## PAVULURI & Co.

CHARTERED ACCOUNTANTS

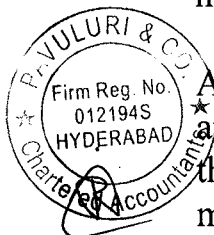
Plot No.48, Flat No.301,  
Micasa, Phase - I, Kavuri Hills,  
Hyderabad - 500 033.  
Ph : 040-2970 2638 / 2639 / 2640  
Email : pavuluriandco@gmail.com

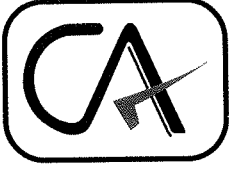
### INDEPENDENT AUDITOR'S REPORT ON AUDIT OF STANDALONE FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

1. We have audited the accompanying Statement of Standalone Financial Results of **JEEVAN SCIENTIFIC TECHNOLOGY LIMITED** ("the Company") for the quarter and year ended March 31, 2019 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement, as it relates to the quarter ended March 31, 2019, has been compiled from the related interim standalone financial statements prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2019, has been compiled from the related annual standalone financial statements prepared in accordance with Indian Accounting Standards, 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 an opinion on the Statement based on our audits of such interim standalone financial statements and annual standalone financial statements.
3. We conducted our audits in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial





## PAVULURI & Co.

CHARTERED ACCOUNTANTS

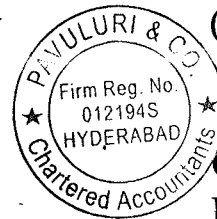
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control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
  - (ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the profit, total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2019.

**For Pavuluri & Co**  
Chartered Accountants  
(Firm's Regn No: 012194s)



*N. Rajesh*

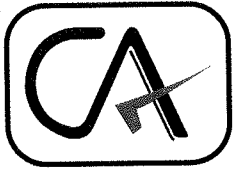
**CA.N.Rajesh**

Partner

M.No: 223169

Place: Hyderabad

Date: May 30, 2019



## PAVULURI & Co.

CHARTERED ACCOUNTANTS

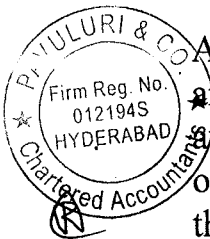
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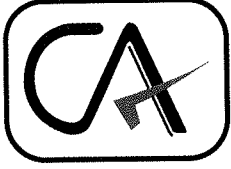
### INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

#### TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

1. We have audited the accompanying Statement of Consolidated Financial Results of **JEEVAN SCIENTIFIC TECHNOLOGY LIMITED** ("the Company") and its subsidiary (the Company and the subsidiary together referred to as "the Group") for the quarter and year ended March 31, 2019 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors. The Statement, as it relates to the quarter ended March 31, 2019, has been compiled from the related interim consolidated financial statements prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") and as it relates to the year ended March 31, 2019, has been compiled from the related annual consolidated financial statements prepared in accordance with Indian Accounting Standards, 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 an opinion on the Statement based on our audits of such interim consolidated financial statements and annual consolidated financial statements.
3. We conducted our audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal financial





## PAVULURI & Co.

CHARTERED ACCOUNTANTS

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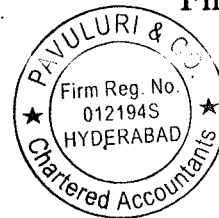
control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) includes the results of the subsidiaries (a) ENHOPS SOLUTIONS PRIVATE LIMITED and (b) ENHOPS INC
- (ii) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/
- (iii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated Profit, total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2019.

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



*N. Rajesh*

**(CA N RAJESH)**  
**PARTNER**  
M.No : 223169

Place : Hyderabad  
Date :30/05/2019