Ref: JSTL/BOD/BSE/2024-25/Feb25 **Date: February 06, 2025**

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 Quarter and Nine months Ended 31st December, 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 and Nine months Ended 31st December, 2024 which were taken on record by the Board of Directors at their Meeting held on 06th February, 2025.

This is for your information and records,

Thanking you,
Yours truly,

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

Kuchipudi Krishna Kishore

Digitally signed by Kuchipudi Krishna Kishore
Date: 2025.02.06 18:53:00 +05'30'

K. KRISHNA KISHORE
MANAGING DIRECTOR
(DIN: 00876539)

Encl. As above

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 financial results for the Quarter and Nine Months ended 31st December 2024
(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31 March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations						
	(a) Net sales/Income from operations	1,186.64	1,030.19	1,012.75	3,468.50	2,858.15	3,850.17
I	**Total revenue from operation**	**1,186.64**	**1,030.19**	**1,012.75**	**3,468.50**	**2,858.15**	**3,850.17**
II	Other Income	21.62	16.05	(11.59)	48.82	43.57	69.00
III	**Total income (I+II)**	**1,208.26**	**1,046.24**	**1,001.16**	**3,517.32**	**2,901.72**	**3,919.17**
IV	**Expenses**						
	(a) Cost of materials consumed	80.96	77.09	85.62	252.92	267.07	368.48
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	(c) Employee benefits expense	367.59	371.07	369.07	1,103.84	1,126.60	1,517.82
	(d) Finance costs	25.74	27.00	13.11	68.19	57.09	73.28
	(e) Depreciation and Amortization expense	123.2	124.99	134.54	376.03	414.12	554.68
	(f) Other Expenses	534.08	387.55	448.86	1,374.22	1,083.45	1,527.83
	Total Expenses (IV)	**1,131.57**	**987.70**	**1,051.20**	**3,175.19**	**2,948.33**	**4,042.09**
V	**Profit/ (Loss) before Tax (III-IV)**	**76.69**	**58.54**	**(50.04)**	**342.13**	**(46.61)**	**(122.92)**
VI	**Tax Expenses**						
	(a) Current tax	11.96	9.13	(0.53)	53.37	-	-
	(b) MAT Credit / (Entitlement)	(11.96)	(9.13)	-	(53.37)	-	-
	(c) Deferred tax	44.44	43.55	(10.16)	134.84	(15.31)	(17.96)
	Total tax expense	**44.44**	**43.55**	**(10.69)**	**134.84**	**(15.31)**	**(17.96)**
VII	**Profit(Loss) for the period/year (V-VI)**	**32.25**	**14.99**	**(39.35)**	**207.28**	**(31.30)**	**(104.96)**

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

VIII	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified subsequently to profit or loss	-	(3.83)	-	(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)
	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)**	-	**(3.83)**	**(2.09)**	**2.09**
IX	**Total Comprehensive income for the period (VII+VIII)**	**32.25**	**11.16**	**(39.35)**	**203.45**	**(33.39)**	**(102.87)**
X	**Paid Up equity share capital (Face value of Rs.10/- each)**	**1,583.40**	**1,548.02**	**1,548.02**	**1,583.40**	**1,548.02**	**1,548.02**
XI	**Other equity**		-	-	-	-	**3,332.13**
XII	**Earnings per equity share (of Rs. 10/- each) (not annualized for the quarters)**						
	a) Basic	0.21	0.10	(0.25)	1.33	(0.20)	(0.68)
	b) Diluted	0.20	0.10	(0.25)	1.30	(0.20)	(0.68)

Notes to the Unaudited financial results

1. The above Unaudited standalone financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section133 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.
2. The above Unaudited standalone results have been reviewed by the Audit Committee at its meeting held on 06th February 2025 of the board and approved by the Board of Directors of the Company at their meeting held on 06th February 2025
3. 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
4. Employee benefit expenses for the Quarter ending 31st December 2024 includes Rs.19.24 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments".
5. The company operates in one reportable business segment i.e. Clinical Research Services. Hence segment reporting as per Ind AS 108 is not applicable.
6. The results for the Quarter and Nine Months ended 31st December 2024 are also available on website of BSE Limited and on the Company's website.
7. 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 Kishore
Vice Chairman & Managing Director
(DIN:00876539)

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

Place: Hyderabad.
Date:06th February, 2025

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 financial results for the Quarter and Nine Months ended 31 December 2024
(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31st December 2024	30th September 2024	31st December 2023	31st December 2024	31st December 2023	31 March 2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue from operations						
	(a) Net sales/Income from operations	1,250.72	1,139.82	1,012.75	3,678.57	2,858.15	3,965.04
I	**Total revenue from operation**	**1,250.72**	**1,139.82**	**1,012.75**	**3,678.57**	**2,858.15**	**3,965.04**
II	Other Income	22.78	16.35	(11.40)	50.59	44.19	67.46
III	**Total income (I+II)**	**1,273.50**	**1,156.17**	**1,001.35**	**3,729.17**	**2,902.34**	**4,032.51**
IV	**Expenses**						
	(a) Cost of materials consumed	85.28	80.49	85.62	264.88	267.07	381.70
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade			-	-	-	-
	(c) Employee benefits expense	403.41	404.60	369.41	1,206.72	1,127.53	1,555.85
	(d) Finance costs	43.32	44.97	14.64	121.49	63.90	96.80
	(e) Depreciation and Amortization expense	147.62	149.07	139.50	448.08	429.00	592.93
	(f) Other Expenses	554.71	405.24	456.44	1,427.64	1,099.30	1,565.61
	Total Expenses (IV)	**1,234.34**	**1,084.37**	**1,065.61**	**3,468.81**	**2,986.80**	**4,192.90**
V	**Profit/ (Loss) before tax (III-IV)**	**39.16**	**71.80**	**(64.26)**	**260.36**	**(84.46)**	**(160.39)**
VI	**Tax expenses**						
	(a) Current tax	11.96	9.13	(0.53)	53.37	-	-
	(b) MAT Credit / (Entitlement)	(11.96)	(9.13)	-	(53.37)	-	-
	(c) Deferred tax	34.60	46.83	(15.01)	128.24	(24.98)	(27.67)
VII	**Profit/(Loss) for the period/year**	**4.56**	**24.97**	**(48.72)**	**132.12**	**(59.48)**	**(132.72)**
VIII	**Other Comprehensive Income**						
	A (i) Items that will not be reclassified subsequently to profit or loss	-	(3.83)	-	(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)
	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	-	-	-	-	-	-
	Comprehensive Income for the period /year	**-**	**(3.83)**	**-**	**(3.83)**	**(2.09)**	**2.09**
IX	**Total Comprehensive Income for the period /year**	**4.56**	**21.14**	**(48.72)**	**128.29**	**(61.57)**	**(130.62)**
X	**Paid Up Equity Share Capital (Face Value of Rs.10/- each)**	**1,583.40**	**1,548.02**	**1,548.02**	**1,583.40**	**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)	0.03	0.16	(0.31)	0.85	(0.38)	(0.86)
	b) Diluted (Amount in Rupees)	0.03	0.16	(0.31)	0.83	(0.38)	(0.86)

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

XIII	**Net profit attributable to:**						
	Owners of the company	10.50	23.86	(47.68)	143.34	(56.35)	(129.64)
	Non-Controlling interest	(5.94)	1.11	(1.04)	(11.22)	(3.13)	(3.08)
XIV	**Other comprehensive income attributable to:**						
	Owners of the company	-	(3.83)	-	(3.83)	(2.09)	2.09
	Non-Controlling interest	-	-	-	-	-	-
XV	**Total comprehensive income attributable to:**						
	Owners of the company	10.50	20.03	(47.68)	139.51	(58.44)	(127.54)
	Non-Controlling interest	(5.94)	1.11	(1.04)	(11.22)	(3.13)	(3.08)

Notes to the Unaudited financial results

1 The above Unaudited Consolidated financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under section133 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.

2 The above Unaudited Consolidated results have been reviewed by the Audit Committee at its meeting held on 06th February, 2025 of the board and approved by the Board of Directors of the Company at their meeting held on 06th February, 2025

3 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

4 Employee benefit expenses for the Quarter ending 31st December 2024 includes Rs.19.24 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments".

5 The company operates in one reportable business segment i.e. Clinical Research Services. Hence segmental reporting as per Ind AS 108 is not applicable.

6 The results for the Quarter and Nine Months ended 31st December 2024 are also available on website of BSE Limited and on the Company's website.

7 Figures for the previous periods have been rearranged/ reclassified wherever necessary to confirm to the current period presentation.

for Jeevan Scientific Technology Limited

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

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

Place: Hyderabad.
Date:06th February, 2025

Ref: JSTL/BOD/BSE/2024-25/Feb25 **Date: February 06, 2025**

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 31st December, 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 31st December, 2024 issued by our Statutory Auditors which were taken on record by the Board of Directors at their Meeting held on the 06th February, 2025.

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

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

Kuchipudi Krishna Kishore
Digitally signed by Kuchipudi Krishna Kishore
Date: 2025.02.06 18:54:22 +05'30'

K. KRISHNA KISHORE
MANAGING DIRECTOR
(DIN: 00876539)

Encl. As above

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

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 ended December 31, 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
Firm Reg. No: 012194S



CA N RAJESH
Partner
M. No: 223169

Place : Hyderabad
Date :06/02/2025

UDIN # 25223169BMILKY7143

PAVULURI & Co.
CHARTERED ACCOUNTANTS
Plot No.48, Flat No.301,
Sucasa, Phase - I, Kavuri Hills,
Hyderabad - 500 033.
Ph : 040-2970 2638 / 2639 / 2640
Email : pavuluriandco@gmail.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 ended December 31, 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
Plot No.48, Flat No.301,
Sucasa, Phase - I, Kavuri Hills,
Hyderabad - 500 033.
Ph : 040-2970 2638 / 2639 / 2640
Email : pavuluriandco@gmail.com

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
Firm Reg. No: 012194S

PAVULURI & CO. Firm Reg. No. 012194S HYDERABAD Chartered Accountants

CA N RAJESH
Partner
M. No: 223169

Place : Hyderabad
Date :06/02/2025

UDIN # 25223169BMILKZ8569

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE QUALIFIED INSTITUTIONS PLACEMENT ETC. - **Not Applicable**

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **Not Applicable**

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **Not Applicable**

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable.**