Ref: JSTL/BOD/BSE/2025-26/May25 **Date: May 30, 2025**

To,
The Manager
BSE Limited
P. J. Towers, Dalal Street
Mumbai-400001
(BSE Scrip Code: 538837)

Dear Sir/Madam,

Unit: Jeevan Scientific Technology Limited (Scrip Code: 538837)

Sub: Copy of the Standalone and Consolidated Audited Financial Results for the Quarter and Financial Year ended 31st March, 2025.

.

Please find enclosed herewith a Copy of the Standalone and Consolidated Audited Financial Results for the Quarter and Financial Year ended 31st March, 2025 which were taken on record by the Board of Directors at their Meeting held on 30th May, 2025.

This is for your information and records,

Thanking you,
Yours truly,

For JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

KODATI KRISHNA SAI NADH

Digitally signed by KODATI KRISHNA SAI NADH
DN: c=IN, postalCode=533236, st=ANDHRA PRADESH, street=5129 SANTHA MARKET VEEDHIEAST GODAVARIRYALI 533236, l=EAST GODAVARI, o=Personal, title=3629, serialNumber=e84d43999836d6f244e3c1d854ffa38f26891fa8de5f179b4fbe7ce8a4669101, pseudonym=362920230926141241369, 2.5.4.20=1504b44c25b4d0289359866 3eeee00e58b95e22e94a2cb12c7a739efc2af2589, email=K.K.SAINADH@GMAIL.COM, cn=KODATI KRISHNA SAI NADH
Date: 2025.05.30 15:34:22 +05'30'

Krishna Sainadh Kodati
Company Secretary & Compliance Officer

Encl. As above

Ref: JSTL/BOD/BSE/2025-26/May 25 **Date: May 30, 2025**

To,
BSE Limited,
P.J. Towers, Dalal Street,
Mumbai – 400001

Dear Sir/Madam,

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

I, **Krishna Kishore Kuchipudi**, Managing Director of **Jeevan Scientific Technology Limited** hereby declare that, the statutory Auditors of the Company, M/s. Pavuluri & Co., Chartered Accountants have issued an Audit Report (Standalone & Consolidated) with unmodified / unqualified opinion on Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended 31st March, 2025.

This declaration is issued in compliance of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you.

Yours sincerely,
For Jeevan Scientific Technology Limited

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

Krishna Kishore Kuchipudi
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 Audited Financial Results for the Quarter and Year ended 31st March 2025
(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Year Ended	
		31 March 2025	31st December 2024	31st March 2024	31 March 2025	31 March 2024
		Audited	Unaudited	Audited	Audited	Audited
	Revenue from operations					
	(a) Net sales/Income from operations	892.48	1,186.64	992.02	4,360.99	3,850.17
I	**Total revenue from operation**	**892.48**	**1,186.64**	**992.02**	**4,360.99**	**3,850.17**
II	Other Income	14.10	21.62	25.44	62.92	69.00
III	**Total income (I+II)**	**906.58**	**1,208.26**	**1,017.46**	**4,423.90**	**3,919.17**
IV	**Expenses**					
	(a) Cost of materials consumed	112.19	80.96	101.43	365.10	368.48
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	(c) Employee benefits expense	461.46	367.59	391.22	1,565.30	1,517.82
	(d) Finance costs	35.37	25.74	16.19	103.56	73.28
	(e) Depreciation and Amortization expense	152.89	123.20	140.57	528.91	554.68
	(f) Other Expenses	409.75	534.08	444.38	1,783.97	1,527.83
	Total Expenses (IV)	**1,171.66**	**1,131.57**	**1,093.79**	**4,346.86**	**4,042.09**
V	**Profit/ (Loss) before Tax (III-IV)**	**(265.08)**	**76.69**	**(76.33)**	**77.05**	**(122.92)**
VI	**Tax Expenses**					
	(a) Current tax	(41.35)	11.96	-	12.02	-
	(b) MAT Credit / (Entitlement)	41.35	(11.96)	-	(12.02)	-
	(c) Deferred tax	(131.37)	44.44	(2.65)	3.48	(17.96)
	Total tax expense	**(131.37)**	**44.44**	**(2.65)**	**3.48**	**(17.96)**
VII	**Profit(Loss) for the period/year (V-VI)**	**(133.71)**	**32.25**	**(73.68)**	**73.57**	**(104.96)**
VIII	**Other Comprehensive Income**					
	A (i) Items that will not be reclassified subsequently to profit or loss	2.46	-	5.80	(1.37)	2.90
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	-	(1.61)	-	(0.81)
	B (i) Items that will be reclassified subsequently to profit or loss	-	-	-	-	

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

R. Venkateswara Rao

	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	
	Total other comprehensive income/(loss) for the period	**2.46**	**-**	**4.19**	**(1.37)**	**2.09**
IX	**Total Comprehensive income for the period (VII+VIII)**	**(131.25)**	**32.25**	**(69.49)**	**72.20**	**(102.87)**
X	**Paid Up equity share capital (Face value of Rs.10/- each)**	**1,583.40**	**1,583.40**	**1,548.02**	**1,583.40**	**1,548.02**
XI	**Other equity**		-	-	**3,508.41**	**3,332.13**
XII	**Earnings per equity share (of Rs. 10/- each) (not annualized for the quarters)**					
	a) Basic	(0.86)	0.21	(0.48)	0.47	(0.68)
	b) Diluted	(0.83)	0.20	(0.48)	0.46	(0.68)

Notes to the Audited financial results

1 The above Audited 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 Audited standalone results have been reviewed by the Audit Committee at its meeting held on 30th May 2025 of the board and approved by the Board of Directors of the Company at their meeting held on 30th May 2025

3 The Statutory Auditors of the Company have audited the above Standalone 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 March 2025 includes Rs.46.38 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 Year ended 31st March 2025 are also available on website of BSE Limited and on the Company's website.

7 The figures for the Quarter ended 31st March, 2025 are the balancing figures between the audited figures for the full financial year and limited reviewed year to date figures upto the third quarter of the financial year.

for Jeevan Scientific Technology Limited

Krishna Kishore Kuchipudi
Managing Director
(DIN:00876539)

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

R. Venkateswara Rao

Venkateswara Rao Ravipati
Chief Financial Officer

Place: Hyderabad.
Date: 30th May, 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 Standalone Audited Assets and Liabilities As at 31 March 2025

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

	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
Assets		
(1)Non-current Assets		
a) Property, plant and equipment	1,757.43	1,331.83
b) Other intangible assets	686.57	553.41
c) Right of use assets	427.72	135.08
d) Financial Assets		
i)Investments	200.00	200.00
ii)Other financial assets	63.17	59.57
e) Other non current assets	857.54	1,207.54
f) Deferred tax asset (net)	77.63	81.11
	4,070.06	**3,568.54**
(2)Current Assets		
a) Inventories	93.35	100.79
b) Financial Assets		
i) Trade receivables	1,439.09	1,193.02
ii) Cash and cash equivalents	20.59	51.00
iii)Other financial assets	661.80	397.29
c) Current tax assets (net)	338.61	452.21
d) Other current assets	438.01	228.39
	2,991.45	**2,422.70**
TOTAL ASSETS	**7,061.51**	**5,991.24**
Equity and Liabilities		
Equity		
a) Equity Share Capital	1,583.40	1,548.02
b) Other Equity	3,508.41	3,332.13
	5,091.81	**4,880.15**
Liabilities		
(1)Non-current Liabilities		
a) Financial liabilities		
(i) Borrowings	602.21	177.21
(ii) Lease liabilities	335.76	75.86
b) Provisions	55.84	40.78
	993.81	**293.85**
(2)Current Liabilities		
a)Financial liabilities		
i) Borrowings	222.49	246.71
ii) Lease liabilities	126.86	80.82
iii) Trade payables		
(a) Total outstanding dues of micro, small and medium enterprises	99.39	36.94
(b) Total Outstanding dues of creditors other than micro, small and medium enterprises	174.08	149.42
iv) Other financial liabilities	106.74	104.09
b) Other current liabilities	232.67	198.02
c) Provisions	13.68	1.24
d) Current tax liabilities (net)		-
	975.90	**817.26**
TOTAL EQUITY AND LIABILITIES	**7,061.51**	**5,991.24**

for Jeevan Scientific Technology Limited

Krishna Kishore Kuchipudi
Managing Director
(DIN:00876539)

R. Venkateswara Rao

Venkateswara Rao Ravipati
Chief Financial Officer

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

Plase: Hyderabad
Date: 30th May 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 Standalone Audited Cash Flows for the Year Ended 31st March, 2025

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

S.No	Particulars	For the year ended 31 March 2025	For the year ended 31 March 2024
A.	**Cash flow from operating activities**		
	Net Profit/(loss) before tax	**77.05**	**(122.93)**
	Adjustments for:		
	Depreciation and amortisation expenses	528.91	554.69
	Dividend received	(5.03)	(11.79)
	Interest received	(41.17)	(40.81)
	Fair value (gain)/loss on financial assets measured at amortiz	(3.60)	(3.51)
	Share based payments to employees	104.09	151.41
	Net foreign exchange loss/(gain)	2.36	(2.81)
	Finance cost	84.24	62.53
	Operating profit before working capital changes	**746.85**	**586.78**
	Changes in Working Capital		
	Inventories	7.45	(13.64)
	Trade receivables	(248.43)	(22.02)
	Current and non current financial assets	(264.52)	130.97
	Other current and non current assets	(96.03)	(104.57)
	Trade payables	87.11	(76.54)
	Other financial liabilities	2.64	0.98
	Other liabilities	34.65	(64.11)
	Provisions	14.11	12.88
	Cash generated from operations before Tax	**283.83**	**450.73**
	Taxes Paid	12.02	(176.84)
	Net cash from operating activity	**295.85**	**273.89**
B.	**Cash flow from investing activities**		
	Purchase of property, plant and equipment including capital advances and capital creditors	(1,030.32)	(521.93)
	Investment in subsidaries		-
	Dividend Received	5.03	11.79
	Movement in other bank balances		-
	Interest Received	41.17	40.81
	Net cash used in investing activity	**(984.11)**	**(469.33)**
C.	**Cash flow from financing activity**		
	Repayment of non current borrowings	424.18	(141.36)
	Repayment of current borrowings	(23.41)	(48.74)
	Interest paid	(84.24)	(62.53)
	Dividend paid		-
	Proceeds from issuance of Equity Shares (ESOPS Exercise)	35.38	-
	Repayment of principle portion of lease liability	305.94	(113.16)
	Net cash generated in financing activity	**657.85**	**(365.79)**
	Net increase in cash and cash equivalents (A+B+C)	**(30.42)**	**(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	**20.59**	**51.01**

for Jeevan Scientific Technology Limited

Krishna Kishore Kuchipudi
Managing Director
(DIN:00876539)

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

R. Venkateswara Rao

Venkateswara Rao Ravipati
Chief Financial Officer

Plase: Hyderabad
Date: 30th May 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 Audited Financial Results for the Quarter and Year ended 31 March 2025
(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)

	Particulars	Quarter Ended			Year Ended	
		31 March 2025	31st December 2024	31st March, 2024	31 March 2025	31 March 2024
		Audited	Unaudited	Audited	Audited	Audited
	Revenue from operations					
	(a) Net sales/Income from operations	1,005.79	1,250.72	1,106.89	4,684.36	3,965.04
I	**Total revenue from operation**	**1,005.79**	**1,250.72**	**1,106.89**	**4,684.36**	**3,965.04**
II	Other Income	14.66	22.78	23.27	65.26	67.46
III	**Total income (I+II)**	**1,020.45**	**1,273.50**	**1,130.16**	**4,749.62**	**4,032.51**
IV	**Expenses**					
	(a) Cost of materials consumed	115.38	85.28	114.64	380.25	381.70
	(b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade			-	-	-
	(c) Employee benefits expense	499.00	403.41	428.31	1,705.71	1,555.85
	(d) Finance costs	54.60	43.32	32.90	176.09	96.80
	(e) Depreciation and Amortization expense	177.08	147.62	163.93	625.16	592.93
	(f) Other Expenses	429.69	554.71	466.31	1,857.34	1,565.61
	Total Expenses (IV)	**1,275.75**	**1,234.34**	**1,206.09**	**4,744.55**	**4,192.90**
V	**Profit/ (Loss) before tax (III-IV)**	**(255.30)**	**39.16**	**(75.93)**	**5.07**	**(160.39)**
VI	**Tax expenses**					
	(a) Current tax	(41.35)	11.96	-	12.02	-
	(b) MAT Credit / (Entitlement)	41.35	(11.96)	-	(12.02)	-
	(c) Deferred tax	(129.08)	34.60	(2.69)	(0.84)	(27.67)
VII	**Profit/(Loss) for the period/year**	**(126.22)**	**4.56**	**(73.24)**	**5.90**	**(132.72)**
VIII	**Other Comprehensive Income**					
	A (i) Items that will not be reclassified subsequently to profit or loss	2.46	-	5.81	(1.37)	2.90
	(ii) Income tax relating to items that will not be reclassified subsequently to profit or loss	-	-	(1.62)	-	(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	**2.46**	**-**	**4.19**	**(1.37)**	**2.09**
IX	**Total Comprehensive Income for the period /year**	**(123.76)**	**4.56**	**(69.05)**	**4.53**	**(130.62)**
X	**Paid Up Equity Share Capital (Face Value of Rs.10/- each)**	**1,583.40**	**1,583.40**	**1,548.02**	**1,583.40**	**1,548.02**
XI	**Other equity excluding revaluation reserve**		-	-	**3,410.97**	**3,294.82**
XII	**Earnings per Equity share**					
	a) Basic (Amount in Rupees)	(0.81)	0.03	(0.47)	0.04	(0.86)
	b) Diluted (Amount in Rupees)	(0.79)	0.03	(0.47)	0.04	(0.86)

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

R. Venkateswara Rao

XIII	**Net profit attributable to:**					
	Owners of the company	(129.91)	10.50	(73.29)	13.43	(129.64)
	Non-Controlling interest	3.69	(5.94)	0.05	(7.53)	(3.08)
XIV	**Other comprehensive income attributable to:**					
	Owners of the company	2.46	-	4.19	(1.37)	2.09
	Non-Controlling interest	-	-	-	-	-
XV	**Total comprehensive income attributable to:**					
	Owners of the company	(127.45)	10.50	(69.10)	12.06	(127.54)
	Non-Controlling interest	3.69	(5.94)	0.05	(7.53)	(3.08)

Notes to the Audited financial results

1 The above Audited 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 Audited Consolidated results have been reviewed by the Audit Committee at its meeting held on 30th May, 2025 of the board and approved by the Board of Directors of the Company at their meeting held on 30th May, 2025

3 The Statutory Auditors of the Company have audited the above Consoldated 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 March 2025 includes Rs.46.38 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 Year ended 31st March, 2025 are also available on website of BSE Limited and on the Company's website.

7 The figures for the Quarter ended 31st March, 2025 are the balancing figures between the audited figures for the full financial year and limited reviewed year to date figures upto the third quarter of the financial year.

for Jeevan Scientific Technology Limited

Krishna Kishore Kuchipudi
Managing Director
(DIN:00876539)

Venkateswara Rao Ravipati
Chief Financial Officer

Place: Hyderabad.
Date: 30th May, 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 Audited Assets and Liabilities As at 31 March 2025
(Amount in Indian rupees lakhs, except share data and where otherwise stated)

Particulars	As at 31 March 2025	As at 31 March 2024
	Audited	Audited
Assets		
(1)Non-current Assets		
a) Property, plant and equipment	2,270.50	1,878.76
b) Other intangible assets	686.57	553.41
c) Capital work in progress	471.05	281.17
d) Right of use assets	497.50	234.30
i)Other financial assets	78.24	72.98
f) Other non current assets	857.54	1,207.54
g) Deferred tax asset (net)	91.89	91.06
	4,953.30	**4,319.22**
(2)Current Assets		
a) Inventories	161.82	108.99
b) Financial Assets		
i) Trade receivables	1,594.22	1,229.13
ii) Cash and cash equivalents	24.23	54.45
iii)Other financial assets	155.00	298.35
c) Current tax assets (Net)	343.11	452.96
d) Other current assets	597.37	323.46
	2,875.75	**2,467.34**
TOTAL ASSETS	**7,829.05**	**6,786.56**
Equity and Liabilities		
Equity		
a) Equity share capital	1,583.40	1,548.02
b) Other equity	3,410.97	3,294.82
Total equity	**4,994.36**	**4,842.84**
Non controlling interest	12.75	20.29
	5,007.12	**4,863.12**
Liabilities		
(1) Non-current Liabilities		
a) Financial liabilities		
(i) Borrowings	1,173.03	804.95
(ii) Lease liabilities	386.01	156.90
b) Provisions	55.84	40.78
c) Deferred tax Liability (net)		
	1,614.88	**1,002.63**
(2) Current Liabilities		
a) Financial Liabilities		
i) Borrowings	341.30	273.29
ii) Lease liabilities	157.64	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	276.91	157.17
iv) Other financial liabilities	113.17	108.44
v) Other Financial Creditors		-
b) Other current liabilities	263.56	217.31
c) Provisions	13.68	1.24
d) Current tax liability		-
	1,207.05	**920.81**
TOTAL EQUITY AND LIABILITIES	**7,829.05**	**6,786.56**

for Jeevan Scientific Technology Limited

Krishna Kishore Kuchipudi
Managing Director
(DIN:00876539)

Venkateswara Rao Ravipati
Chief Financial Officer

Plase: Hyderabad
Date: 30th May 2025

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

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 Audited Cash flow for the Year ended 31st March 2025

(Amount in Indian rupees lakhs)

S.No	Particulars	As at 31.03.2025	As at 31.03.2024
A.	**Cash flow from operating activities**		
	Net Profit before tax and extraordinary items	**5.07**	**(160.39)**
	Adjustments for:		
	Depreciation	625.16	592.93
	Adjustments on account of fairvalue measurement of lease deposits	-	1.61
	Dividend Received	(5.03)	(11.79)
	Remeasurement Gain/Loss on Defined Benefit plans	(1.37)	-
	Interest Received	(41.38)	(38.35)
	Foreign exchange loss/(gain)	2.36	(2.81)
	Share based payments to employees	104.09	151.41
	Interest paid	176.09	96.80
	Operating profit before working capital changes	**864.98**	**629.42**
	Changes in Working Capital		
	Inventories	(52.83)	(21.83)
	Trade receivables	(367.46)	(58.12)
	Current and non current loans and advances		
	Current and non current financial assets	143.35	218.99
	Other current and non current assets	185.95	(146.70)
	Trade payables	102.99	(50.84)
	Other financial liabilities	56.55	(68.73)
	Other liabilities	46.25	(48.36)
	Provisions	27.50	12.88
	Cash generated from operations before Tax	**1,007.29**	**466.70**
	Tax Paid		(177.50)
	Net cash from operating activity	**1,007.29**	**289.19**
B.	**Cash flow from investing activities**		
	Purchase of fixed assets	(1,603.14)	(1,202.90)
	investments in fixed deposits and margin money deposits with banks	(5.25)	-
	Dividend Received	5.03	11.79
	Acquisition of a subsidiary, net of cash acquired		
	Interest Received	41.38	38.35
	Net cash used in investing activity	**(1,561.99)**	**(1,152.76)**
C.	**Cash flow from financing activity**		
	Repayment of non current borrowings	-	(171.36)
	Proceeds from non current borrowings	368.08	627.75
	Repayment of current borrowings	68.00	(22.16)
	Interest paid	(176.09)	(96.80)
	Dividend paid		
	Proceeds from issuance of Equity Shares	35.38	-
	Repayment of Lease Liability	229.11	(102.78)
	Proceeds from share based paymnets		
	Net cash generated in financing activity	**524.48**	**234.64**
	Net increase in cash and cash equivalents (A+B+C)	**(30.22)**	**(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	**24.23**	**54.45**

for Jeevan Scientific Technology Limited

Krishna Kishore Kuchipudi
Managing Director
(DIN:00876539)

Venkateswara Rao Ravipati
Chief Financial Officer

Plase: Hyderabad
Date: 30th May 2025

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

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

TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

Opinion

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, 2025 (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 (the "Listing Regulations").

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

a. is presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations;

and

b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2025.

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This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

• Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve

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collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal financial controls relevant to the audit 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 such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement

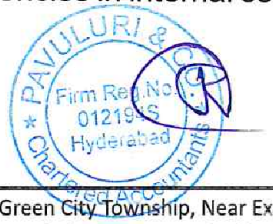
or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

• Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



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We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For PAVULURI & CO
Chartered Accountants
(Firm's Registration No. 012194S)

PAVULURI & CO * Chartered Accountants * Firm Reg No. 012194S Hyderabad

CA . N. RAJESH
Partner
(Membership No.223169)
UDIN: 25223169BMILMB3138

Place: Hyderabad
Date: May 30, 2025

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INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF JEEVAN SCIENTIFIC TECHNOLOGY LIMITED

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of JEEVAN SCIENTIFIC TECHNOLOGY LIMITED (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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 subsidiary M/s Nayas Laboratories Private Limited;

(ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations;

and

(iii) gives a true and fair view in conformity with the recognition and measurement laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA" s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Consolidated Financial Results

This Statement which includes Consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial

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statements for the three month and year ended March 31, 2025. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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• Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

• Obtain an understanding of internal financial controls relevant to the audit 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 such controls.

• Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.

• Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and 52 of the Listing Regulations.

• Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

• Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

• Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.

• Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider

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quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For PAVULURI & CO
Chartered Accountants
(Firm's Registration No. 012194S)

PAVULURI & CO. Firm Reg.No. 012194S Hyderabad * Chartered Accountants *

CA . N. RAJESH
Partner
(Membership No.223169)
UDIN: 25223169BMILMC6404

Place: Hyderabad
Date: May 30, 2025