**Ref: JSTL/BOD/BSE/2025-26/NOV25** **Date: November 12, 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: Outcome of Board Meeting held on 12.11.2025**

With reference to the subject cited, this is to inform the exchange that the Board of Directors of Jeevan Scientific Technology Limited at its meeting held on Wednesday, 12.11.2025 at 12:00 Noon at the registered office of the Company, inter alia approved the following items of business:

1. Un-audited Financial Results (Standalone and Consolidated) for the Quarter and half year ended 30th September 2025. (Enclosed as **Annexure I**).

2. Limited Review Report (Standalone and Consolidated) for the Quarter and half year ended 30th September 2025. (Enclosed as **Annexure II**).

The meeting concluded at 13:45 P.M.

This is for the information and records of the Exchange, please.

Thanking You.

Yours faithfully,
**Jeevan Scientific Technology Limited**

KODATI KRISHNA SAI NADH
Digitally signed by KODATI KRISHNA SAI NADH
Date: 2025.11.12 13:56:56 +05'30'

**Krishna Sainadh Kodati**
**Company Secretary & Compliance Officer**

**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 Half Year Ended 30th September 2025**
**(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)**

| | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| | **Revenue from operations** | | | | | | |
| | (a) Net sales/Income from operations | 1,043.17 | 821.57 | 1,030.19 | 1,864.74 | 2,281.85 | 4,360.99 |
| I | **Total revenue from operation** | **1,043.17** | **821.57** | **1,030.19** | **1,864.74** | **2,281.85** | **4,360.99** |
| II | Other Income | 26.30 | 37.80 | 16.05 | 64.10 | 27.20 | 62.92 |
| III | **Total income (I+II)** | **1,069.47** | **859.37** | **1,046.24** | **1,928.84** | **2,309.05** | **4,423.90** |
| IV | **Expenses** | | | | | | |
| | (a) Cost of materials consumed | 93.77 | 62.27 | 77.09 | 156.04 | 171.96 | 365.10 |
| | (b) Changes in inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | (c) Employee benefits expense | 425.73 | 421.47 | 371.07 | 847.21 | 736.26 | 1,565.30 |
| | (d) Finance costs | 38.12 | 36.08 | 27.00 | 74.20 | 42.45 | 103.56 |
| | (e) Depreciation and Amortization expense | 144.72 | 149.59 | 124.99 | 294.31 | 252.83 | 528.91 |
| | (f) Other Expenses | 376.55 | 449.09 | 387.55 | 825.64 | 840.08 | 1,783.97 |
| | **Total Expenses (IV)** | **1,078.89** | **1,118.50** | **987.70** | **2,197.40** | **2,043.58** | **4,346.86** |
| V | **Profit/ (Loss) before Tax (III-IV)** | **(9.42)** | **(259.13)** | **58.54** | **(268.56)** | **265.47** | **77.05** |
| VI | **Tax Expenses** | | | | | | |
| | (a) Current tax | - | - | 9.13 | - | 41.41 | 12.02 |
| | (b) MAT Credit / (Entitlement) | - | - | (9.13) | - | (41.41) | (12.02) |
| | (c) Deferred tax | (0.88) | (43.14) | 43.55 | (44.02) | 90.40 | 3.48 |
| | **Total tax expense** | **(0.88)** | **(43.14)** | **43.55** | **(44.02)** | **90.40** | **3.48** |
| VII | **Profit(Loss) for the period/year (V-VI)** | **(8.54)** | **(215.99)** | **14.99** | **(224.54)** | **175.07** | **73.57** |
| VIII | **Other Comprehensive Income** | | | | | | |
| | A (i) Items that will not be reclassified subsequently to profit or loss | 11.78 | - | (3.83) | 11.78 | (3.83) | (1.37) |
| | (ii) Income tax relating to items that will not be reclassified subsequently to profit or loss | | - | - | | - | - |
| | 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** | **11.78** | **-** | **(3.83)** | **11.78** | **(3.83)** | **(1.37)** |
| IX | **Total Comprehensive income for the period (VII+VIII)** | **3.24** | **(215.99)** | **11.16** | **(212.76)** | **171.24** | **72.20** |

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

R. Venkateswara Rao

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 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** | **1,583.40** |
| XI | **Other equity** | | | | | - | **3,508.41** |
| XII | **Earnings per equity share (of Rs. 10/- each) (not annualized for the quarters)** | | | | | | |
| | a) Basic | (0.05) | (1.36) | 0.10 | (1.42) | 1.13 | 0.47 |
| | b) Diluted | (0.05) | (1.36) | 0.10 | (1.42) | 1.13 | 0.46 |

**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 12th November, 2025 and approved by the Board of Directors of the Company at their meeting held on 12th November, 2025. The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and issued unmodified conclusion.

3 Employee benefit expenses for the Quarter ending 30th September 2025 includes Rs.12.02 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments".

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

5 The results for the Quarter and Half Year ended 30th September 2025 are also available on website of BSE Limited and on the Company's website.

**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: 12th November, 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 Unaudited Assets and Liabilities As at 30 September 2025

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

| | As at 30 September 2025 | As at 31 March 2025 |
|---|---|---|
| | Unaudited | Audited |
| **Assets** | | |
| **(1)Non-current Assets** | | |
| a) Property, plant and equipment | 1,596.75 | 1,757.43 |
| b) Other intangible assets | 709.26 | 686.57 |
| c) Right of use assets | 360.25 | 427.72 |
| d) Financial Assets | | |
| i)Investments | 200.00 | 200.00 |
| ii)Other financial assets | 67.13 | 63.17 |
| e) Other non current assets | 1,207.54 | 857.54 |
| f) Deferred tax asset (net) | 121.66 | 77.63 |
| | **4,262.58** | **4,070.06** |
| **(2)Current Assets** | | |
| a) Inventories | 138.52 | 93.35 |
| b) Financial Assets | | |
| i) Trade receivables | 1,582.38 | 1,439.09 |
| ii) Cash and cash equivalents | 77.42 | 20.59 |
| iii)Other financial assets | 545.16 | 661.80 |
| c) Current tax assets (net) | 458.40 | 338.61 |
| d) Other current assets | 419.42 | 438.01 |
| | **3,221.32** | **2,991.45** |
| **TOTAL ASSETS** | **7,483.90** | **7,061.51** |
| **Equity and Liabilities** | | |
| **Equity** | | |
| a) Equity Share Capital | 1,583.40 | 1,583.40 |
| b) Other Equity | 3,319.71 | 3,508.41 |
| | **4,903.11** | **5,091.81** |
| **Liabilities** | | |
| **(1)Non-current Liabilities** | | |
| a) Financial liabilities | | |
| (i) Borrowings | 496.09 | 602.21 |
| (ii) Lease liabilities | 286.68 | 335.76 |
| b) Provisions | 55.24 | 55.84 |
| | **838.01** | **993.81** |
| **(2)Current Liabilities** | | |
| a)Financial liabilities | | |
| i) Borrowings | 879.57 | 222.49 |
| ii) Lease liabilities | 115.49 | 126.86 |
| iii) Trade payables | | |
| (a) Total outstanding dues of micro, small and medium enterprises | 186.51 | 99.39 |
| (b) Total Outstanding dues of creditors other than micro, small and medium enterprises | 226.32 | 174.08 |
| iv) Other financial liabilities | 121.90 | 106.74 |
| b) Other current liabilities | 199.11 | 232.67 |
| c) Provisions | 13.89 | 13.68 |
| d) Current tax liabilities (net) | | |
| | **1,742.80** | **975.90** |
| **TOTAL EQUITY AND LIABILITIES** | **7,483.90** | **7,061.51** |

K. Venkateswara Rao

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 Standalone Unaudited Cash Flows for the Half Year Ended 30th September, 2025**

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

| S.No | Particulars | For the Half year ended 30th September 2025 | For the year ended 31 March 2025 |
|---|---|---|---|
| A. | **Cash flow from operating activities** | | |
| | **Net Profit/(loss) before tax** | **(268.56)** | **77.05** |
| | Adjustments for: | | |
| | Depreciation and amortisation expenses | 294.31 | 528.91 |
| | Dividend received | (6.45) | (5.03) |
| | Interest received | (15.38) | (41.17) |
| | Fair value (gain)/loss on financial assets measured at amortized cost, net | (1.81) | (3.60) |
| | Share based payments to employees | 24.05 | 104.09 |
| | Net foreign exchange loss/(gain) | (16.78) | 2.36 |
| | Finance cost | 70.42 | 84.24 |
| | **Operating profit before working capital changes** | **79.80** | **746.85** |
| | Changes in Working Capital | | |
| | Inventories | (45.18) | 7.45 |
| | Trade receivables | (126.51) | (248.43) |
| | Current and non current financial assets | 114.49 | (264.52) |
| | Other current and non current assets | (101.20) | (96.03) |
| | Trade payables | 139.36 | 87.11 |
| | Other financial liabilities | 15.17 | 2.64 |
| | Other liabilities | (33.56) | 34.65 |
| | Provisions | 11.38 | 14.11 |
| | **Cash generated from operations before Tax** | **53.75** | **283.83** |
| | Taxes Paid | 0.01 | 12.02 |
| | **Net cash from operating activity** | **53.76** | **295.85** |
| B. | **Cash flow from investing activities** | | |
| | Purchase of property, plant and equipment including capital advances and capital creditors | (438.85) | (1,030.32) |
| | Investment in subsidaries | | |
| | Dividend Received | 6.45 | 5.03 |
| | Movement in other bank balances | | |
| | Interest Received | 15.38 | 41.17 |
| | **Net cash used in investing activity** | **(417.01)** | **(984.11)** |
| C. | **Cash flow from financing activity** | | |
| | Repayment of non current borrowings | (91.20) | 424.18 |
| | Repayment of current borrowings | 642.17 | (23.41) |
| | Interest paid | (70.42) | (84.24) |
| | Dividend paid | | |
| | Proceeds from issuance of Equity Shares (ESOPS Exercise) | | 35.38 |
| | Repayment of principle portion of lease liability | (60.45) | 305.94 |
| | **Net cash generated in financing activity** | **420.10** | **657.85** |
| | **Net increase in cash and cash equivalents (A+B+C)** | **56.84** | **(30.42)** |
| | Cash and cash equivalents at the beginning of the year/period | 20.59 | 51.01 |
| | **Cash and cash equivalents at the end of the year/period** | **77.42** | **20.59** |

**for Jeevan Scientific Technology Limited**

**Krishna Kishore Kuchipudi**
**Managing Director**
**(DIN:00876539)**

R. Venkateswara Rao

**Venkateswara Rao Ravipati**
**Chief Financial Officer**

Plase: Hyderabad
Date: 12th November 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 Half Year Ended 30 September 2025**
**(All Amounts in Indian rupees lakhs, except share data and where otherwise stated)**

| | Particulars | Quarter Ended | | | Half Year Ended | | Year Ended |
|---|---|---|---|---|---|---|---|
| | | 30 September 2025 | 30 June 2025 | 30 September 2024 | 30 September 2025 | 30 September 2024 | 31 March 2025 |
| | | UnAudited | UnAudited | UnAudited | UnAudited | UnAudited | Audited |
| | **Revenue from operations** | | | | | | |
| | (a) Net sales/Income from operations | 1,237.95 | 879.91 | 1,139.82 | 2,117.86 | 2,427.85 | 4,684.36 |
| I | **Total revenue from operation** | **1,237.95** | **879.91** | **1,139.82** | **2,117.86** | **2,427.85** | **4,684.36** |
| II | Other Income | 20.37 | 33.43 | 16.35 | 53.80 | 27.80 | 65.26 |
| III | **Total income (I+II)** | **1,258.32** | **913.34** | **1,156.17** | **2,171.66** | **2,455.65** | **4,749.62** |
| IV | **Expenses** | | | | | | |
| | (a) Cost of materials consumed | 99.53 | 77.33 | 80.49 | 176.87 | 179.60 | 380.25 |
| | (b) Changes in Inventories of finished goods, work-in-progress and stock-in-trade | - | - | - | - | - | - |
| | (c) Employee benefits expense | 510.36 | 501.76 | 404.60 | 1,012.13 | 803.31 | 1,705.71 |
| | (d) Finance costs | 54.96 | 53.91 | 44.97 | 108.86 | 78.17 | 176.09 |
| | (e) Depreciation and Amortization expense | 169.38 | 174.03 | 149.07 | 343.41 | 300.46 | 625.16 |
| | (f) Other Expenses | 421.00 | 479.29 | 405.24 | 900.29 | 872.88 | 1,857.34 |
| | **Total Expenses (IV)** | **1,255.24** | **1,286.32** | **1,084.37** | **2,541.56** | **2,234.42** | **4,744.55** |
| V | **Profit/ (Loss) before tax (III-IV)** | **3.08** | **(372.97)** | **71.80** | **(369.90)** | **221.23** | **5.07** |
| VI | **Tax expenses** | | | | | | |
| | (a) Current tax | - | - | 9.13 | - | 41.41 | 12.02 |
| | (b) MAT Credit / (Entitlement) | - | - | (9.13) | - | (41.41) | (12.02) |
| | (c) Deferred tax | 2.10 | (51.06) | 46.83 | (48.96) | 93.64 | (0.84) |
| VII | **Profit/(Loss) for the period/year** | **0.97** | **(321.91)** | **24.97** | **(320.94)** | **127.59** | **5.90** |
| VIII | **Other Comprehensive Income** | | | | | | |
| | A (i) Items that will not be reclassified subsequently to profit or loss | 11.78 | - | (3.83) | 11.78 | (3.83) | (1.37) |
| | (ii) Income tax relating to items that will not be reclassified subsequently to profit or loss | - | - | - | | - | - |
| | 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** | **11.78** | **-** | **(3.83)** | **11.78** | **(3.83)** | **(1.37)** |
| IX | **Total Comprehensive Income for the period /year** | **12.75** | **(321.91)** | **21.14** | **(309.16)** | **123.76** | **4.53** |
| 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** | **1,583.40** |
| XI | **Other equity excluding revaluation reserve** | | | - | | - | **3,410.97** |

R. Venkateswara Rao

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| **XII** | **Earnings per Equity share** | | | | | | |
| | a) Basic (Amount in Rupees) | 0.01 | (2.03) | 0.16 | (2.03) | 0.82 | 0.04 |
| | b) Diluted (Amount in Rupees) | 0.01 | (2.03) | 0.16 | (2.03) | 0.82 | 0.04 |
| **XIII** | **Net profit attributable to:** | | | | | | |
| | Owners of the company | (8.75) | (310.15) | 23.86 | (318.90) | 132.86 | 13.43 |
| | Non-Controlling interest | 9.72 | (11.76) | 1.11 | (2.04) | (5.27) | (7.53) |
| **XIV** | **Other comprehensive income attributable to:** | | | | | | |
| | Owners of the company | 11.78 | - | (3.83) | 11.78 | (3.83) | (1.37) |
| | Non-Controlling interest | | - | - | | - | - |
| **XV** | **Total comprehensive income attributable to:** | | | | | | |
| | Owners of the company | 3.03 | (310.15) | 20.03 | (307.12) | 129.03 | 12.06 |
| | Non-Controlling interest | 9.72 | (11.76) | 1.11 | (2.04) | (5.27) | (7.53) |

**Notes to the Un Audited 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 12th November, 2025 and approved by the Board of Directors of the Company at their meeting held on 12th November, 2025. The Statutory Auditors of the Company have carried out the limited review of the above unaudited financial results and issued unmodified conclusion.

3 Employee benefit expenses for the Quarter ending 30th September 2025 includes Rs.12.02 Lakhs towards ESOP Scheme 2016 provided as per " Ind AS 102 - Share Based Payments".

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

5 The results for the Quarter and Half Year ended 30th September 2025 are also available on website of BSE Limited and on the Company's website.

**for Jeevan Scientific Technology Limited**

**Krishna Kishore Kuchipudi**
**Managing Director**
**(DIN:00876539)**

**Venkateswara Rao Ravipati**
**Chief Financial Officer**

**Place: Hyderabad.**
**Date: 12th November, 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 Assets and Liabilities As at 30th September, 2025**
**(Amount in Indian rupees lakhs, except share data and where otherwise stated)**

| Particulars | As at 30 September 2025 | As at 31 March 2025 |
|---|---|---|
| | Unaudited | Audited |
| **Assets** | | |
| **(1)Non-current Assets** | | |
| a) Property, plant and equipment | 2,077.75 | 2,270.50 |
| b) Other intangible assets | 709.26 | 686.57 |
| c) Capital work in progress | 471.05 | 471.05 |
| d) Right of use assets | 415.30 | 497.50 |
| i)Other financial assets | 87.37 | 78.24 |
| f) Other non current assets | 1,207.54 | 857.54 |
| g) Deferred tax asset (net) | 140.85 | 91.89 |
| | **5,109.13** | **4,953.30** |
| **(2)Current Assets** | | |
| a) Inventories | 231.98 | 161.82 |
| b) Financial Assets | | |
| i) Trade receivables | 1,709.59 | 1,594.22 |
| ii) Cash and cash equivalents | 78.42 | 24.23 |
| iii)Other financial assets | 156.80 | 155.00 |
| c) Current tax assets (Net) | 467.29 | 343.11 |
| d) Other current assets | 627.45 | 597.37 |
| | **3,271.54** | **2,875.75** |
| **TOTAL ASSETS** | **8,380.67** | **7,829.05** |
| **Equity and Liabilities** | | |
| **Equity** | | |
| a) Equity share capital | 1,583.40 | 1,583.40 |
| b) Other equity | 3,136.57 | 3,410.97 |
| **Total equity** | **4,719.96** | **4,994.36** |
| Non controlling interest | 2.04 | 12.75 |
| | **4,722.01** | **5,007.12** |
| **Liabilities** | | |
| **(1) Non-current Liabilities** | | |
| a) Financial liabilities | | |
| (i) Borrowings | 932.68 | 1,173.03 |
| (ii) Lease liabilities | 324.47 | 386.01 |
| b) Provisions | 55.24 | 55.84 |
| c) Deferred tax Liability (net) | | |
| | **1,312.39** | **1,614.88** |
| **(2) Current Liabilities** | | |
| a) Financial Liabilities | | |
| i) Borrowings | 1,091.82 | 341.30 |
| ii) Lease liabilities | 143.88 | 157.64 |
| iii) Trade payables | | |
| (a) Total outstanding dues of micro, small and medium enterprises | 217.55 | 40.79 |
| (b) Total outstanding dues of Creditors other than micro,small and medium enterprises | 275.18 | 276.91 |
| iv) Other financial liabilities | 134.09 | 113.17 |
| v) Other Financial Creditors | | |
| b) Other current liabilities | 469.86 | 263.56 |
| c) Provisions | 13.89 | 13.68 |
| d) Current tax liability | | |
| | **2,346.27** | **1,207.05** |
| **TOTAL EQUITY AND LIABILITIES** | **8,380.67** | **7,829.05** |

JEEVAN SCIENTIFIC TECHNOLOGY LTD. HYDERABAD

R. Venkateswara Rao

**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 Cash flow for the Half Year ended 30th Sep, 2025**

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

| S.No | Particulars | As at 30 September 2025 | As at 31 March 2025 |
|---|---|---|---|
| A. | **Cash flow from operating activities** | | |
| | **Net Profit before tax and extraordinary items** | **(369.90)** | **5.07** |
| | Adjustments for: | | |
| | Depreciation | 343.41 | 625.16 |
| | Adjustments on account of fairvalue measurement of lease deposits | - | - |
| | Dividend Received | (6.45) | (5.03) |
| | Remeasurement Gain/Loss on Defined Benefit plans | 11.78 | (1.37) |
| | Interest Received | (2.67) | (41.38) |
| | Foreign exchange loss/(gain) | - | 2.36 |
| | Share based payments to employees | 24.04 | 104.09 |
| | Interest paid | 108.86 | 176.09 |
| | **Operating profit before working capital changes** | **109.07** | **864.98** |
| | Changes in Working Capital | | |
| | Inventories | (70.16) | (52.83) |
| | Trade receivables | (115.37) | (367.46) |
| | Current and non current loans and advances | | |
| | Current and non current financial assets | (1.80) | 143.35 |
| | Other current and non current assets | (504.26) | 185.95 |
| | Trade payables | 175.02 | 102.99 |
| | Other financial liabilities | 7.17 | 56.55 |
| | Other liabilities | 206.30 | 46.25 |
| | Provisions | (0.40) | 27.50 |
| | **Cash generated from operations before Tax** | **(194.44)** | **1,007.29** |
| | Tax Paid | - | |
| | **Net cash from operating activity** | **(194.44)** | **1,007.29** |
| B. | **Cash flow from investing activities** | | |
| | Purchase of fixed assets | (91.14) | (1,603.14) |
| | investments in fixed deposits and margin money deposits with banks | (9.14) | (5.25) |
| | Dividend Received | 6.45 | 5.03 |
| | Acquisition of a subsidiary, net of cash acquired | - | |
| | Interest Received | 2.67 | 41.38 |
| | **Net cash used in investing activity** | **(91.15)** | **(1,561.99)** |
| C. | **Cash flow from financing activity** | | |
| | Repayment of non current borrowings | - | - |
| | Proceeds from non current borrowings | (240.35) | 368.08 |
| | Repayment of current borrowings | 750.53 | 68.00 |
| | Interest paid | (108.86) | (176.09) |
| | Dividend paid | - | |
| | Proceeds from issuance of Equity Shares | - | 35.38 |
| | Repayment of Lease Liability | (61.54) | 229.11 |
| | Proceeds from share based paymnets | | |
| | **Net cash generated in financing activity** | **339.78** | **524.48** |
| | **Net increase in cash and cash equivalents (A+B+C)** | **54.19** | **(30.22)** |
| | Cash and cash equivalents at the beginning of the year/period | 24.23 | 54.45 |
| | Cash and cash equivalents at the end of the year/period | **78.42** | **24.23** |

**for Jeevan Scientific Technology Limited**

**Krishna Kishore Kuchipudi**
**Managing Director**
**(DIN:00876539)**

**Venkateswara Rao Ravipati**
**Chief Financial Officer**

Plase: Hyderabad
Date: 12th november 2025

PAVULURI & Co.
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Email : mail@pavuluriandco.com

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS**

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

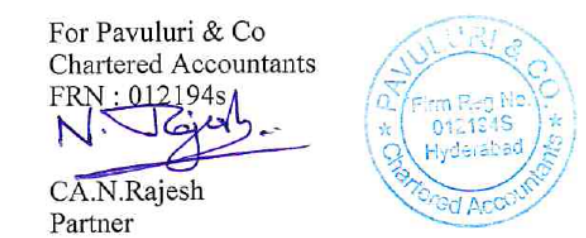
1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **JEEVAN SCIENTIFIC TECHNOLOGY LIMITED** ("the Company"), for the quarter and half year ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations")

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 underSection 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 basedon 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 informationconsists 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 inscope 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 expressan 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
FRN : 012194s




CA.N.Rajesh
Partner
M.No : 223169

Place : Hyderabad
Date :12/11/2025

UDIN # 25223169BMILTJ2634

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## 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 Consolidated Unaudited Financial Results of **JEEVAN SCIENTIFIC TECHNOLOGY LIMITED** ("the Parent") and its subsidiaries (the Parent and its subsidiary together referred to as "Group"), for the quarter and half year ended September 30, 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")

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 underSection 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 basedon 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 informationconsists 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 inscope 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 expressan 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 include 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.

5. Based on our review conducted as stated in paragraph 3 above and based on the consideration of the review by us referred in paragraph 6 below, 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 termsof 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.

PAVULURI & CO. Firm Reg.No. 012161S Hyderabad Chartered Accountants

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6. We have reviewed the interim financial information of the subsidiary M/s Nayas Laboratories Private Limited included in the consolidated unaudited financial results, whose interim financial information reflect total revenues of Rs 194.18 lakhs for the quarter ended September 30, 2025 total net profit after tax of Rs 9.50 lakhs for the quarter ended September 30, 2025 and total comprehensive income of Rs 9.50 lakhs for the quarter ended September 30, 2025, as considered in the statement. This interim financial information has been reviewed by us and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based on the review done by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of these matters.

For Pavuluri & Co
Chartered Accountants
FRN : 012194s




CA.N.Rajesh
Partner
M.No : 223169

Place : Hyderabad
Date :12/11/2025

UDIN # 25223169BMILTK4457