



KK Shah Hospitals Limited

(Formerly known as Jeevan Parv Healthcare Limited)
(CIN: U85100MP2022PLC062407)

Date: 12th November, 2024

To,
The Manager,
BSE SME Platform
Department of Corporate Services
25th Floor, P.J. Towers, Dalal Street, Fort, Mumbai - 400 001

BSE Scrip Code: **544013**

Reference: Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')

Sub: Outcome of Board Meeting under Regulation 30 of SEBI (LODR) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulations 30 and 33 read with Schedule III and other applicable provisions of the SEBI Listing Regulations, we hereby inform you that the Board of Directors of the Company at their meeting held today i.e., November 12, 2024, has, inter alia, approved Unaudited Financial Results of the Company for the Half year ended September 30, 2024, as per recommendation by the Audit Committee.

Accordingly, we are enclosing herewith the following:

1. Unaudited Financial Results of the Company for the Half year ended September 30, 2024.
2. Limited Review Report thereon, issued by the Statutory Auditors, M/s. A Y & Company, Chartered Accountants on the Unaudited Financial Results of the Company.

The Board Meeting commenced at 04:15 PM and concluded at 05:00 PM.

The above is for your information and record.

Thanks & Regards

For and on behalf of
KK SHAH HOSPITALS LIMITED

AMIT SHAH
MANAGING DIRECTOR
(DIN: 09119113)

KK SHAH HOSPITALS LIMITED
(Formerly Known as Jeevan Parv Healthcare Limited)
CIN - U85100MP2022PLC062407

124, Katju Nagar, Swastik APP, Ratlam-457001, Madhya Pradesh, India
Website - www.shahhospitalratlam.com; Email: info@shahhospitalratlam.com

Statement of Unaudited Financial Results for the Half Year ended on September 30, 2024 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on	Half Year ended on	Half Year ended on	Year to Date for Half year	Year to Date for Half year	Year to date figures for
		30/09/2024	31/03/2024	30/09/2023	ended on 30/09/2024	ended on 30/09/2023	three years ended on
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATIONS						
I	Revenue from Operations	402.87	349.19	338.66	402.87	338.66	687.85
II	Other Income	17.72	35.19	12.65	17.72	12.65	47.84
III	Total Revenue (I+II)	420.59	384.38	351.31	420.59	351.31	735.69
IV	EXPENSES						
	Cost of Material Consumed	0.00	0.00	0.00	0.00	0.00	0.00
	Purchase of Stock in Trade	-	0.00	-	-	-	-
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
	Employee Benefit Expenses	96.17	88.31	82.23	96.17	82.23	170.54
	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation & Amortization Expense	35.18	19.36	18.55	35.18	18.55	37.91
	Other Expenses	273.22	239.27	218.27	273.22	218.27	457.54
	Total expenses (IV)	404.57	346.93	319.05	404.57	319.05	665.98
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	16.02	37.45	32.26	16.02	32.26	69.71
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Extraordinary Items and tax (V-VI)	16.02	37.45	32.26	16.02	32.26	69.71
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	16.02	37.45	32.26	16.02	32.26	69.71
X	Tax Expenses						
	1 Current Tax	3.12	9.52	10.20	3.12	10.20	19.72
	2 Deferred Tax	-24.44	-9.70	-2.07	-24.44	-2.07	-11.77
	2 Tax related to earlier year	-	1.04	0.00	0.00	0.00	1.04
	Total Tax Expenses (X)	-21.32	0.86	8.13	-21.32	8.13	8.99
XI	Profit/(Loss) for the period from continuing operations (IX-X)	37.34	36.59	24.13	37.34	24.13	60.72
XII	Profit/(Loss) from discontinuing operation	-	-	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit/(Loss) from discontinuing operation after tax (XII-XIII)						
XV	Profit/(Loss) for the Period (XI+XIV)	37.34	36.59	24.13	37.34	24.13	60.72
XVI	Paid up Equity Share Capital	680.85	680.85	208.80	680.85	208.80	680.85
XVII	Reserves & Surplus	731.72	728.42	47.50	731.72	47.50	728.42
XVIII	Earnings per equity share						
	(1) Basic	0.55	0.65	0.50	0.55	0.50	1.07
	(2) Diluted	0.55	0.65	0.50	0.55	0.55	1.07

Notes:-

- The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on November 12, 2024
- The Statutory Auditors of the Company have carried out the Limited Review of the above financial results of the Company and have expressed an unmodified opinion on these Results.
- The Company is only having one reportable Segment i.e. Healthcare Services
- There are no investor complaints received/pending as on September 30, 2024
- Previous year/s/ period figures have been regrouped/ reclassified/ restated, wherever necessary to confirm to classification of current year/period.

For KK Shah Hospitals Limited


Dr. Amit Shah
Chairman & Managing Director
DIN : 09119113



Place : Ratlam
Date : November 12, 2024

KK SHAH HOSPITALS LIMITED
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CIN - U85100MP2022PLC062407
124, Katju Nagar, Swastik APP, Ratlam-457001, Madhya Pradesh, India
Website - www.shahhospitalratlam.com; Email: info@shahhospitalratlam.com
Unaudited Statement of Assets & Liabilities as on September 30, 2024

(Amount in Lakhs)

Particulars		As on 30th September	As on 31st March
		2024	2024
		Unaudited	Audited
I. EQUITY AND LIABILITIES			
1 Shareholders' funds			
Share capital		680.85	680.85
Reserves and surplus		731.72	728.42
		1,412.57	1,409.28
2 Non-current liabilities			
Long Term Borrowings		-	-
Deferred Tax Liabilities (Net)		-	-
Other Long Term Liabilities		-	-
Long Term Provision		-	-
		-	-
3 Current liabilities			
Short Term Borrowings		-	-
Trade Payables		-	-
(i) Total outstanding dues of micro enterprises and small enterprises		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		28.91	16.28
Other Current Liabilities		6.76	17.84
Short Term Provisions		3.12	19.72
		38.79	53.84
	TOTAL	1,451.36	1,463.12
II. ASSETS			
Non-current assets			
Property Plant & Equipments			
1 Fixed assets			
(i) Tangible Assets		462.16	123.99
(ii) Intangible Assets		2.72	3.03
(iii) Goodwill		-	-
(iv) Capital Work in Progress		-	62.41
Non Current Investments		-	-
Long Term Loans & Advances		804.58	1,044.84
Deferred Tax Assets		-	-
Other Non Current Assets		36.05	11.61
		10.55	9.59
		1,316.06	1,255.46
2 Current assets			
Current Investments		-	-
Inventories		-	-
Trade Receivables		7.34	10.65
Cash and cash equivalents		74.71	80.51
Short Term Loans & Advances		13.58	51.99
Other Current Assets		39.66	64.50
		135.29	207.65
	TOTAL	1,451.36	1,463.12

For KK Shah Hospitals Limited

Amit Shah

Dr. Amit Shah
Chairman & Managing Director
DIN : 09119113



Place : Ratlam
Date : November 12, 2024

KK SHAH HOSPITALS LIMITED

(Formerly Known as Jeevan Parv Healthcare Limited)

CIN - U85100MP2022PLC062407

124, Katju Nagar, Swastik APP, Ratlam-457001, Madhya Pradesh, India

Website - www.shahhospitalratlam.com; Email: info@shahhospitalratlam.com

Unaudited Statement of Cash Flows for the year ended on September 30, 2024

(Amount in Lakhs)

Particulars	Financial Year Ended on	Financial Year Ended on
	30.09.2024	30.09.2023
Cash flows from operating activities		
Profit before taxation	16.02	32.26
Adjustments for:		
Depreciation	35.18	18.55
Working capital changes:		
(Increase) / Decrease in Trade Receivables	3.31	(3.03)
(Increase) / Decrease in Short Term Loans & Advances	38.41	10.66
(Increase) / Decrease in Other Current Assets	24.84	(11.03)
Increase / (Decrease) in Trade Payables	12.63	(4.08)
Increase / (Decrease) in Other Current Liabilities	(11.08)	7.75
Cash generated from operations	119.30	51.07
Payment/Adjustment on Account of Tax Expenses	(19.72)	(7.17)
Net cash from operating activities	99.58	43.90
Cash flows from investing activities		
Purchase of property, plant and equipment	(310.64)	(15.38)
(Increase)/Decrease in Other Non Current Investments	240.26	(143.00)
(Increase)/Decrease in Other Non Current Assets	(0.96)	(0.10)
Net cash used in investing activities	(71.34)	(158.47)
Cash flows from financing activities		
Proceeds from Issue of Share Capital	-	-
Proceeds from Security Premium (Net)	-	-
Payment of Dividend	(34.04)	-
Proceeds/ (Repayment) of Short Term Borrowings	-	-
Proceeds/ (Repayment) of Long Term Borrowings	-	-
Net cash used in financing activities	(34.04)	-
Net increase in cash and cash equivalents	(5.79)	(114.57)
Cash and cash equivalents at beginning of period	80.51	201.76
Cash and cash equivalents at end of period	74.71	87.18

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For KK Shah Hospitals Limited

Ashah

Dr. Amit Shah
Chairman & Managing Director
DIN : 09119113



Place : Ratlam

Date : November 12, 2024



A Y & COMPANY

505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)

TEL NO. - +91-9649687300

Email: info@aycompany.co.in

Limited Review Report on the Half year ended Un-audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

Review Report

To
The Board of Directors
KK Shah Hospitals Limited

1. We have reviewed the accompanying statement of unaudited financial results of **KK Shah Hospitals Limited** (the 'Company') for the Half Year ended on September 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation') as amended, read with SEBI Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 and Circular No. CIR/CFD/CMD1/80/2019 dated July 19, 2019 ('the Circular').
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on these financial statements 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A Y & Company
Chartered Accountants
FRN: 020829C



Akanksha Gupta
Partner
M. No. 421545
UDIN – 24421545BKJMCN5148

Place: Ratlam
Date: 12.11.2024