



# KK Shah Hospitals Ltd.

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

**Date: 07-12-2023**

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

BSE Scrip Code: **544013**

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

Dear Sir/Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of KK Shah Hospitals Limited at its meeting held on Thursday, 07<sup>th</sup> December, 2023 at the Registered office of Company has considered and approved the unaudited Standalone financial Results for the half year ended on September 30, 2023 duly reviewed and recommended by the Audit Committee in their meeting held on 07<sup>th</sup> December, 2023. The Limited Review Report and Unaudited Financials of the same is attached herewith.

The Board meeting commenced at 04:30 P.M. and concluded at 05:00 P.M.

Kindly take the above information on your records.

Yours Faithfully

**By Order of the Board of Directors  
For KK SHAH HOSPITALS LIMITED**

*Amit Shah*

**AMIT SHAH  
MANAGING DIRECTOR  
DIN - 09119113**



**Place: Ratlam  
Date: 07-12-2023**

124, Katju Nagar, Swastik App., RATLAM-457001 (M.P.) India  
Contact No. : 07412-408633, 07412-244797, 9425990642

Email ID : shahhospitalratlam@gmail.com, info@shahhospitalratlam.com, Website: www.shahhospitalratlam.com



# A Y & COMPANY

505, Fifth Floor, ARG Corporate Park  
Gopal Bari, Ajmer Road, Jaipur (Raj.)  
TEL NO. - +91-9649687300, +91- 8003056441  
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, 2023 (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

  
Arpit Gupta  
Partner



M. No. 421544  
UDIN – 23421544BGSQIB3053

Place: Ratlam  
Date: 07.12.2023

**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, 2023 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on 30/09/2023	Half Year ended on 31/03/2023	Year to Date for Half year ended on 30/09/2023	Year to date figures for theyear ended on 31/03/2023
		Unaudited	Audited	Unaudited	Audited
	<b>INCOME FROM OPERATIONS</b>				
I	Revenue from Operations	338.66	211.86	338.66	211.86
II	Other Income	12.65	2.25	12.65	2.25
III	<b>Total Revenue (I+II)</b>	<b>351.31</b>	<b>214.11</b>	<b>351.31</b>	<b>214.11</b>
IV	<b>EXPENSES</b>				
	Cost of Material Consumed	0.00	0.00	0.00	0.00
	Purchase of Stock in Trade	-	-	-	-
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	0.00	0.00	0.00	0.00
	Employee Benefit Expenses	82.23	46.47	82.23	46.47
	Finance Cost	0.00	0.00	0.00	0.00
	Depreciation & Amortization Expense	18.55	9.69	18.55	9.69
	Other Expenses	218.27	128.80	218.27	128.80
	<b>Total expenses (IV)</b>	<b>319.05</b>	<b>184.97</b>	<b>319.05</b>	<b>184.97</b>
V	<b>Profit before Exceptional &amp; Extraordinary Items and tax (III-IV)</b>	<b>32.26</b>	<b>29.14</b>	<b>32.26</b>	<b>29.14</b>
VI	Exceptional Items	-	-	-	-
VII	<b>Profit before Extraordinary Items and tax (V-VI)</b>	<b>32.26</b>	<b>29.14</b>	<b>32.26</b>	<b>29.14</b>
VIII	Extraordinary Items	-	-	-	-
IX	<b>Profit before tax (VII-VIII)</b>	<b>32.26</b>	<b>29.14</b>	<b>32.26</b>	<b>29.14</b>
X	<b>Tax Expenses</b>				
	1 Current Tax	10.20	7.17	10.20	7.17
	2 Deferred Tax	-2.07	0.16	-2.07	0.16
	<b>Total Tax Expenses (X)</b>	<b>8.13</b>	<b>7.33</b>	<b>8.13</b>	<b>7.33</b>
XI	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>24.13</b>	<b>21.81</b>	<b>24.13</b>	<b>21.81</b>
XII	Profit/(Loss) from discontinuing operation	-	-	-	-
XIII	Tax Expenses of discontinuing operations	-	-	-	-
XIV	<b>Profit/(Loss) from discontinuing operation after tax (XII-XIII)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XV	<b>Profit/(Loss) for the Period (XI+XIV)</b>	<b>24.13</b>	<b>21.81</b>	<b>24.13</b>	<b>21.81</b>
XVI	<b>Paid up Equity Share Capital</b>	<b>208.80</b>	<b>485.85</b>	<b>208.80</b>	<b>485.85</b>
XVII	<b>Reserves &amp; Surplus</b>	<b>47.50</b>	<b>23.36</b>	<b>47.50</b>	<b>23.36</b>
XVIII	Earnings per equity share				
	(1) Basic	0.50	0.45	0.50	0.45
	(2) Diluted	0.50	0.45	0.50	0.45

**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 December 07, 2023
- 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, 2023
- 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

*Ashah*  
 Dr. Amit Shah  
 Chairman Cum Managing Director  
 DIN : 09119113



Place : Ratlam  
 Date : December 07, 2023

**KK SHAH HOSPITALS LIMITED**  
(Formerly Known as Jeevan Parv Healthcare Limited)  
CIN - U85100MP2022PLC062407  
121, Mahaveer Nagar, Jain Colony Jodhpur, Rajasthan - 342001, India  
Website - www.shahhospitalratlam.com; Email: info@shahhospitalratlam.com  
Unaudited Statement of Assets & Liabilities as on September 30, 2023

(Amount in Lakhs)

Particulars		As on 30th September 2023	As on 31st March 2023
		Unaudited	Audited
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
Share capital		485.85	485.85
Reserves and surplus		47.50	23.36
		<b>533.35</b>	<b>509.22</b>
<b>2 Non-current liabilities</b>			
Long Term Borrowings		-	-
Deferred Tax Liabilities (Net)		-	0.16
Other Long Term Liabilities		-	-
Long Term Provision		-	-
		-	<b>0.16</b>
<b>3 Current liabilities</b>			
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		6.11	10.19
Other Current Liabilities		42.33	34.58
Short Term Provisions		10.20	7.17
		<b>58.63</b>	<b>51.94</b>
<b>TOTAL</b>		<b>591.98</b>	<b>561.32</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>Property Plant &amp; Equipments</b>			
<b>1 Fixed assets</b>			
(i) Tangible Assets		122.82	125.64
(ii) Intangible Assets		3.16	3.51
(iii) Goodwill		-	-
(iv) Capital Work in Progress		-	-
Non Current Investments		-	-
Long Term Loans & Advances		344.84	201.84
Deferred Tax Assets		-	-
Other Non Current Assets		1.91	-
		0.76	0.66
		<b>473.49</b>	<b>331.65</b>
<b>2 Current assets</b>			
Current Investments		-	-
Inventories		-	-
Trade Receivables		7.86	4.83
Cash and cash equivalents		87.18	201.76
Short Term Loans & Advances		6.11	16.76
Other Current Assets		17.34	6.31
		<b>118.49</b>	<b>229.66</b>
<b>TOTAL</b>		<b>591.98</b>	<b>561.32</b>

For KK Shah Hospitals Limited

*Ashah*

Dr. Amit Shah  
Chairman Cum Managing Director  
DIN : 09119113



Place : Ratlam  
Date : December 07, 2023

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CIN - U85100MP2022PLC062407

121, Mahaveer Nagar, Jain Colony Jodhpur, Rajasthan - 342001, India

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

Unaudited Statement of Cash Flows for the year ended on September 30, 2023

Particulars	(Amount in Lakhs)	
	Financial Year Ended on	
	30.09.2023	
<b>Cash flows from operating activities</b>		
Profit before taxation		
Adjustments for:		32.26
Depreciation		18.55
<b>Working capital changes:</b>		
(Increase) / Decrease in Trade Receivables		(3.03)
(Increase) / Decrease in Short Term Loans & Advances		10.66
(Increase) / Decrease in Other Current Assets		(11.03)
Increase / (Decrease) in Trade Payables		(4.08)
Increase / (Decrease) in Other Current Liabilities		7.75
Cash generated from operations		51.07
Payment/Adjustmen on Account of Tax Expenses		(7.17)
Net cash from operating activities		43.90
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment		(15.38)
(Increase)/Decrease in Other Non Current Investments		(143.00)
(Increase)/Decrease in Other Non Current Assets		(0.10)
Net cash used in investing activities		(158.47)
<b>Cash flows from financing activities</b>		
Proceeds from Issue of Share Capital		-
Proceeds from Security Premium (Net)		-
Proceeds/ (Repayment) of Short Term Borrowings		-
Proceeds/ (Repayment) of Long Term Borrowings		-
Net cash used in financing activities		-
Net increase in cash and cash equivalents		(114.57)
Cash and cash equivalents at beginning of period		201.76
Cash and cash equivalents at end of period		87.18

For KK Shah Hospitals Limited



Dr. Amit Shah  
Chairman Cum Managing Director  
DIN : 09119113

Place : Ratlam  
Date : December 07, 2023