



A Y & COMPANY

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Limited Review Report on the Half Yearly Un-audited Standalone 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 standalone financial results of **KK Shah Hospitals Limited** (the 'Company') for the Half year ended on September 30, 2025 (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



Akanksha Gupta
Partner

M. No. 421545

UDIN – 25421545BMNWVI2818

Place: Ratlam

Date: 10.11.2025

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, 2025

(Amount in Lakhs)

Particulars		As on 30th September 2025	As on 31st March 2025
		Unaudited	Audited
I.	EQUITY AND LIABILITIES		
	1 Shareholders' funds		
	Share capital	680.85	680.85
	Reserves and surplus	628.26	660.74
		1,309.11	1,341.60
	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	36.87	218.72
	Other Current Liabilities	34.94	37.41
	Short Term Provisions	1.35	-
		73.16	256.13
	TOTAL	1,382.27	1,597.73
II.	ASSETS		
	Non-current assets		
	Property Plant & Equipments		
	1 Fixed assets		
	(i) Tangible Assets	722.93	776.77
	(ii) Intangible Assets	3.57	3.96
	(iii) Goodwill	-	-
	(iv) Capital Work in Progress	12.08	-
	Non Current Investments	442.37	650.37
	Long Term Loans & Advances	-	-
	Deferred Tax Assets	2.56	11.53
	Other Non Current Assets	4.47	1.77
		1,187.97	1,444.40
	2 Current assets		
	Current Investments	-	-
	Inventories	-	-
	Trade Receivables	22.42	6.16
	Cash and cash equivalents	78.72	36.92
	Short Term Loans & Advances	66.99	61.50
	Other Current Assets	26.18	48.76
		194.30	153.33
	TOTAL	1,382.27	1,597.73

For KK Shah Hospitals Limited

Ashah

Dr. Amit Shah
Chairman Cum Managing Director
DIN : 09119113



Place : Ratlam
Date : November 10, 2025

Statement of Unaudited Financial Results for the Half Year ended on September 30, 2025 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

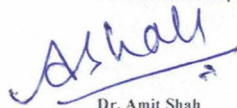
(Amount in Lakhs)

	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
		30/09/2025	31/03/2025	30/09/2024	ended on 30/09/2025	ended on 30/09/2024	theyear ended on
		Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
	INCOME FROM OPERATIONS						
I	Revenue from Operations	481.50	496.99	402.87	481.50	402.87	899.86
II	Other Income	3.76	37.82	17.72	3.76	17.72	55.54
III	Total Revenue (I+II)	485.26	534.81	420.59	485.26	420.59	955.40
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	126.88	158.06	96.17	126.88	96.17	254.23
	Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
	Depreciation & Amortization Expense	90.70	66.09	35.18	90.70	35.18	101.27
	Other Expenses	289.84	359.32	273.22	289.84	273.22	632.54
	Total expenses (IV)	507.42	583.46	404.57	507.42	404.57	988.04
V	Profit before Exceptional & Extraordinary Items and tax (III-IV)	-22.16	-48.65	16.02	-22.16	16.02	-32.64
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before Extraordinary Items and tax (V-VI)	-22.16	-48.65	16.02	-22.16	16.02	-32.64
VIII	Extraordinary Items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	-22.16	-48.65	16.02	-22.16	16.02	-32.64
X	Tax Expenses						
	1 Current Tax	1.35	-3.12	3.12	1.35	3.12	0.00
	2 Deferred Tax	8.97	24.52	-24.44	8.97	-24.44	0.08
	2 Tax related to earlier year	0.00	0.00	0.00	0.00	0.00	0.00
	Total Tax Expenses (X)	10.32	21.40	-21.32	10.32	-21.32	0.08
XI	Profit/(Loss) for the period from continuing operations (IX-X)	-32.48	-70.05	37.34	-32.48	37.34	-32.72
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)	-32.48	-70.05	37.34	-32.48	37.34	-32.72
XVI	Paid up Equity Share Capital	680.85	680.85	680.85	680.85	680.85	680.85
XVII	Reserves & Surplus	628.26	660.74	731.72	628.26	731.72	660.74
XVIII	Earnings per equity share						
	(1) Basic	-0.48	-1.03	0.55	-0.48	0.55	-0.48
	(2) Diluted	-0.48	-1.03	0.55	-0.48	0.55	-0.48

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 10, 2025
- 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, 2025
- 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 Cum Managing Director
DIN : 09119113



Place : Ratlam
Date : November 10, 2025

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 Cash Flows for the year ended on September 30, 2025

(Amount in Lakhs)

Particulars	Financial Year Ended on	Financial Year Ended on
	30.09.2025	30.09.2024
Cash flows from operating activities		
Profit before taxation	-22.16	16.02
Adjustments for:		
Depreciation	90.70	35.18
Working capital changes:		
(Increase) / Decrease in Trade Receivables	(16.26)	3.31
(Increase) / Decrease in Short Term Loans & Advances	(5.49)	38.41
(Increase) / Decrease in Other Current Assets	22.58	24.84
Increase / (Decrease) in Trade Payables	(181.85)	12.63
Increase / (Decrease) in Other Current Liabilities	(2.47)	(11.08)
Cash generated from operations	(114.94)	119.30
Payment/Adjustmen on Account of Tax Expenses	-	(19.72)
Net cash from operating activities	(114.94)	99.58
Cash flows from investing activities		
Purchase of property, plant and equipment	(48.55)	(310.64)
(Increase)/Decrease in Other Non Current Investments	208.00	240.26
(Increase)/Decrease in Other Non Current Assets	(2.70)	(0.96)
Net cash used in investing activities	156.75	(71.34)
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	41.81	(5.79)
Cash and cash equivalents at beginning of period	36.92	80.51
Cash and cash equivalents at end of period	78.72	74.71

For KK Shah Hospitals Limited

Dr. Amit Shah
Chairman Cum Managing Director
DIN : 09119113



Place : Ratlam

Date : November 10, 2025