



# KK Shah Hospitals Limited

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

**Date: 27<sup>th</sup> May, 2025**

**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,

In continuation of our letter dated 17<sup>th</sup> May, 2025, we wish to inform you that the Board of Directors of the Company, at its meeting held today at Tuesday, 27<sup>th</sup> May, 2025 has *inter alia*:

1. Approved the Standalone Audited Financial Statements for the financial year ended 31<sup>st</sup> March, 2025, as recommended by the Audit Committee.

Further, pursuant to Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the following:

- (i) Audited Standalone Financial Results for the financial year ended 31<sup>st</sup> March, 2025.
  - (ii) Auditor's Report with unmodified opinion on the aforesaid Standalone Audited Financial Results
  - (iii) Further, pursuant to Reg 33(3)(d) of the Listing Obligations, declaration with respect to the Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the Half-Year and Year ended 31<sup>st</sup> March, 2025.
2. Appointment of M/s Abhishek Ritesh Jain & Associates, Chartered Accountants (Firm Reg. No 035140C) as an Internal Auditor of the Company under section 138 of Companies Act, 2013 for the financial Year 2025-26;
  3. Approved the appointment of M/s. Dilip Swarnkar & Associates, Practicing Company Secretaries, as Secretarial Auditor of the Company from Financial Year 2025-26 to 2029 - 30, subject to approval of shareholder in the ensuing General Meeting of Company.

The additional details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 November 11, 2024 are enclosed as **Annexure – I & II**.



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The Board Meeting commenced at 11:30 AM and concluded at 12:30 PM.

The above is for your information and record.

**Yours faithfully,  
Thanks & Regards**

**For KK SHAH HOSPITALS LIMITED**

**AMIT SHAH  
MANAGING DIRECTOR  
DIN – 09119113  
Encl: as above**



# KK Shah Hospitals Limited

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

## Annexure - I

**Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for the appointment of Internal Auditor of the Company:**

Sr. No.	Particulars	Details
1.	Reason for change viz. Appointment <del>resignation, removal, death or otherwise;</del>	Appointment of M/s Abhishek Ritesh Jain & Associates, Chartered Accountants (Firm Reg. No 035140C) as an Internal Auditor of the Company for F.Y 2025-26.
2.	Date of appointment (as applicable) & & term of appointment	w.e.f. 27 <sup>th</sup> May, 2025  Term of Appointment: M/s Abhishek Ritesh Jain & Associates, Chartered Accountants has been appointed as Internal Auditor of Company and issue the Audit Report to the Company on time-to-time basis.
3.	Brief profile (in case of appointment);	M/s Abhishek Ritesh Jain & Associates is Chartered Accountant Firm having experience of in the field of Audit, Accounting, finance etc. and working in Ratlam MP.
4.	<del>Disclosure of relationships between directors (in case of appointment of a director).</del>	Not applicable



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## Annexure – II

**Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 for the appointment of Secretarial Auditor of the Company**

Sr. No.	Particulars	Details
1.	Reason for change viz. Appointment <del>resignation,</del> <del>removal,</del> <del>death or otherwise;</del>	Appointment of Dilip Swarnkar & Associates, Practicing Company Secretaries having Membership No. 47600 and CP No. 26253 as Secretarial Auditor of the Company from Financial Year 2025-26 to 2029-30 subject to approval of shareholder in the ensuing General Meeting of Company.
2.	Date of appointment (as applicable) & term of appointment	w.e.f. 27 <sup>th</sup> May, 2025  Term of appointment – Appointment for 5 years i.e. from F.Y. 2025-26 to 2029-30 to conduct Secretarial Audit and issue report within the timeline as per SEBI Regulations after due-diligence of Company as per applicable laws to Company.
3.	Brief profile (in case of appointment);	M/s Dilip Swarnkar & Associates is sole proprietorship firm located in Kandivali West, Mumbai. He has more than 8 years of experience in the field of Corporate and secretarial Compliances.
4.	<del>Disclosure of relationships between directors (in case of appointment of a director).</del>	Not Applicable



## **A Y & COMPANY**

505, Fifth Floor, ARG Corporate Park  
Gopal Bari, Ajmer Road, Jaipur (Raj.)  
Tel No. - +91-9649687300; 0141-4037257  
Email: info@aycompany.co.in

### **Auditor's report on Financial Results of KK Shah Hospitals Limited for the Half year and year ended March 31, 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

**To**

**The Board of Directors of  
KK Shah Hospitals Limited**

#### **Opinion**

We have audited the accompanying statement of Financial Results ("the Statement") of KK Shah Hospitals Limited (hereinafter referred to as "the Company") for the Half year and year ended March 31, 2025, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid year to date financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard; and;
- (ii) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information of the Company for the year ended March 31, 2025.

#### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 together with the ethical requirements that are relevant to our audit of the 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 Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial results.

#### **Management's and Board of Directors' Responsibilities for the Financial Results**

These financial results have been prepared on the basis of the financial statements.

The Company's Management and the Board of Directors are responsible for the preparation and presentation of these financial results that give a true and fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in



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compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act; safeguarding of 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Management and the Board of Directors are 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 responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the 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 these 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 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of Management and 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 Company's ability 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 financial results or, if such disclosures are inadequate, to modify our opinion. Our



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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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

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.

### Other Matter

The financial results include the results for the half year ended March 31, 2025 being the balancing figures between the audited figures of the full financial year and the unaudited year to date figures up to the 1<sup>st</sup> half year of the current financial year.

**For, M/S A Y & Company**  
**Chartered Accountants**  
**F.R.N: - 020829C**

**Akanksha Gupta**  
**Partner**  
**M.NO.-421545**  
**UDIN - 25421545BMNWTX9137**  
**Date: May 27, 2025**  
**Place: Ratlam**

KK SHAH HOSPITALS LIMITED

CIN - U85100MP2022PLC062407

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

Statement of Audited Financial Results for the Half Year & Year ended on March 31, 2025 Pursuant to regulation 33 of SEBI (LODR) Regulation, 2015

(Amount in Lakhs)

	Particulars	Half Year ended on 31/03/2025	Half Year ended on 30/09/2024	Half Year ended on 31/03/2024	Year to Date for the Year ended on 31/03/2025	Year to Date for the Year ended on 31/03/2024
		Audited	Unaudited	Audited	Audited	Audited
	<b>INCOME FROM OPERATIONS</b>					
I	Revenue from Operations	496.99	402.87	349.20	899.86	687.85
II	Other Income	37.82	17.72	35.19	55.54	47.84
III	<b>Total Revenue (I+II)</b>	<b>534.81</b>	<b>420.59</b>	<b>384.38</b>	<b>955.40</b>	<b>735.69</b>
IV	<b>EXPENSES</b>					
	Cost of Material Consumed	-	-	-	-	-
	Purchase of Stock in Trade	-	-	-	-	-
	Change in inventories of Finished Goods, Work-in-progress & Stock in Trade	-	-	-	-	-
	Employee Benefit Expenses	158.06	96.17	88.31	254.23	170.54
	Finance Cost	0.00	0.00	0.00	0.00	0.00
	Depreciation & Amortization Expense	66.09	35.18	19.36	101.27	37.91
	Other Expenses	359.32	273.22	239.26	632.54	457.54
	<b>Total expenses (IV)</b>	<b>583.47</b>	<b>404.57</b>	<b>346.93</b>	<b>988.04</b>	<b>665.98</b>
V	<b>Profit before Exceptional &amp; Extraordinary Items and tax (III-IV)</b>	<b>-48.66</b>	<b>16.02</b>	<b>37.45</b>	<b>-32.64</b>	<b>69.71</b>
VI	Exceptional Items	-	-	-	-	-
VII	<b>Profit before Extraordinary Items and tax (V-VI)</b>	<b>-48.66</b>	<b>16.02</b>	<b>37.45</b>	<b>-32.64</b>	<b>69.71</b>
VIII	Extraordinary Items	-	-	-	-	-
IX	<b>Profit before tax (VII-VIII)</b>	<b>-48.66</b>	<b>16.02</b>	<b>37.45</b>	<b>-32.64</b>	<b>69.71</b>
X	<b>Tax Expenses</b>					
	1 Current Tax	-3.12	3.12	9.52	-	19.72
	2 Deferred Tax	24.52	-24.44	-9.70	0.08	-11.77
	3 Tax Related to Earlier Year	-	-	1.04	-	1.04
	<b>Total Tax Expenses (X)</b>	<b>21.40</b>	<b>-21.32</b>	<b>0.86</b>	<b>0.08</b>	<b>8.99</b>
XI	<b>Profit/(Loss) for the period from continuing operations (IX-X)</b>	<b>-70.06</b>	<b>37.34</b>	<b>36.59</b>	<b>-32.72</b>	<b>60.72</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>	<b>-</b>
XV	<b>Profit/(Loss) for the Period (XI+XIV)</b>	<b>-70.06</b>	<b>37.34</b>	<b>36.59</b>	<b>-32.72</b>	<b>60.72</b>
XVI	<b>Paid up Equity Share Capital</b>	<b>680.85</b>	<b>680.85</b>	<b>680.85</b>	<b>680.85</b>	<b>680.85</b>
XVII	<b>Reserves &amp; Surplus</b>	<b>660.74</b>	<b>731.72</b>	<b>728.42</b>	<b>660.74</b>	<b>728.42</b>
XVIII	<b>Earnings per equity share</b>					
	(1) Basic	-1.03	0.55	0.65	-0.48	1.07
	(2) Diluted	-1.03	0.55	0.65	-0.48	1.07

Notes:-

- The above Audited 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 May 27, 2025
- The Statutory Auditors of the Company have carried out the Audit 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 March 31, 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 : May 27, 2025

**KK SHAH HOSPITALS LIMITED**  
**CIN - U85100MP2022PLC062407**  
124, Katju Nagar, Swastik App., Ratlam-457001, Madhya Pradesh, India  
Website - www.shahhospitalratlam.com; Email: info@shahhospitalratlam.com  
**Audited Statement of Assets & Liabilities as on March 31, 2025**

(Amount in Lakhs)

Particulars		As on 31st March 2025	As on 31st March 2024
		Audited	Audited
<b>I. EQUITY AND LIABILITIES</b>			
<b>1 Shareholders' funds</b>			
Share capital		680.85	680.85
Reserves and surplus		660.74	728.42
		<b>1,341.59</b>	<b>1,409.28</b>
<b>2 Non-current liabilities</b>			
Long Term Borrowings		-	-
Deferred Tax Liabilities (Net)		-	-
Other Long Term Liabilities		-	-
Long Term Provision		-	-
		-	-
<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		218.72	16.28
Other Current Liabilities		37.41	17.84
Short Term Provisions		-	19.72
		<b>256.14</b>	<b>53.84</b>
<b>TOTAL</b>		<b>1,597.73</b>	<b>1,463.12</b>
<b>II. ASSETS</b>			
<b>Non-current assets</b>			
<b>Property Plant &amp; Equipments</b>			
<b>1 Fixed assets</b>			
(i) Tangible Assets		776.77	123.99
(ii) Intangible Assets		3.96	3.03
(iii) Goodwill		-	-
(iv) Capital Work in Progress		-	62.41
Non Current Investments		650.37	1,044.84
Long Term Loans & Advances		-	-
Deferred Tax Assets		11.53	11.61
Other Non Current Assets		1.77	9.59
		<b>1,444.40</b>	<b>1,255.45</b>
<b>2 Current assets</b>			
Current Investments		-	-
Inventories		-	-
Trade Receivables		6.16	10.65
Cash and cash equivalents		36.92	80.51
Short Term Loans & Advances		61.50	51.99
Other Current Assets		48.76	64.50
		<b>153.33</b>	<b>207.66</b>
<b>TOTAL</b>		<b>1,597.73</b>	<b>1,463.12</b>

For KK Shah Hospitals Limited

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



Place : Ratlam

Date : May 27, 2025

# KK SHAH HOSPITALS LIMITED

CIN - U85100MP2022PLC062407

124, Katju Nagar, Swastik App., Ratlam-457001, Madhya Pradesh, India  
Website - www.shahhospitalratlam.com; Email: info@shahhospitalratlam.com  
Audited Statement of Cash Flows for the year ended on March 31, 2025

(Amount in Lakhs)

Particulars	Financial Year Ended on	Financial Year Ended on
	31.03.2025	31.03.2024
<b>Cash flows from operating activities</b>		
Profit before taxation	(32.64)	69.71
<b>Adjustments for:</b>		
Depreciation	101.27	37.91
Prior Period Items	(0.93)	-
Profit on Sale of Assets	(0.09)	-
Investment Incomes	(55.15)	(47.73)
<b>Working capital changes:</b>		
(Increase) / Decrease in Trade Receivables	4.50	(5.83)
(Increase) / Decrease in Short Term Loans & Advances	(9.50)	(35.24)
(Increase) / Decrease in Other Current Assets	15.74	(58.19)
Increase / (Decrease) in Trade Payables	202.44	6.09
Increase / (Decrease) in Other Current Liabilities	19.57	(16.74)
Cash generated from operations	<b>245.21</b>	<b>(50.01)</b>
Payment/Adjustmen on Account of Tax Expenses	(19.72)	(8.21)
Net cash from operating activities	<b>225.49</b>	<b>(58.22)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(692.47)	(98.18)
(Increase)/Decrease in Other Non Current Assets	7.82	(8.93)
Investment Incomes	55.15	47.73
(Increase)/Decrease in Other Non Current Investments	394.47	(842.99)
Net cash used in investing activities	<b>(235.04)</b>	<b>(902.37)</b>
<b>Cash flows from financing activities</b>		
Proceeds from Issue of Share Capital	-	195.00
Proceeds from Security Premium (Net)	-	644.34
Dividend Paid	(34.04)	-
Net cash used in financing activities	<b>(34.04)</b>	<b>839.34</b>
Net increase in cash and cash equivalents	<b>(43.59)</b>	<b>(121.25)</b>
Cash and cash equivalents at beginning of period	80.51	201.76
Cash and cash equivalents at end of period	36.92	80.51

For KK Shah Hospitals Limited

*Ashah*



Dr. Amit Shah  
Chairman Cum Managing Director  
DIN : 09119113

Place : Ratlam  
Date : May 27, 2025



# KK Shah Hospitals Limited

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

Date: 27<sup>th</sup> May, 2025

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

**Reference: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations')**

**Sub: Declaration with respect to Audit Report with unmodified opinion to the Audited Standalone Financial Results for the Half year and financial year ended on 31<sup>st</sup> March, 2025:**

Dear Sir/Madam,

Pursuant to Regulations 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, as amended, it is hereby declared and confirmed that the Statutory Auditors of the Company M/s. A Y & Company, Chartered Accountants (FRN: 020829C) have issued Audit Report with unmodified opinion in respect of Audited Standalone Financial Results for the Half year and financial year ended 31<sup>st</sup> March, 2025.

The above is for your information and record.

Yours faithfully,  
Thanks & Regards

**For KK SHAH HOSPITALS LIMITED**

**AMIT SHAH  
MANAGING DIRECTOR  
DIN – 09119113**