

12 November, 2024

To
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Fort, Mumbai- 400 001
Scrip Code: 516110

Sub.: Outcome of Board Meeting held on Tuesday, 12 November, 2024, pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/ Madam,

In furtherance to our intimation dated 07 November, 2024 and pursuant to Regulation 30 of SEBI Listing Regulations, we wish to inform you that the Board of Directors of the Company at their meeting held today i.e. 12 November, 2024, has considered and approved the following:

1. Standalone Un-audited Financial Results along with the Limited Review Report for the Second Quarter/Half Year ended 30 September 2024

The Board meeting started at 09.00 PM. and was concluded at 10.05 PM

Request you to take the above information on record.

For Family Care Hospitals Limited


Amit Tyagi
Chief Financial Officer



Encl: As below

S. M. GUPTA & CO.
CHARTERED ACCOUNTANTS

1103, Olive Dosti Acres,
S. M. Road, Antop Hill,
Wadala (East),
Mumbai - 400 037.
Mob.: 7021170033
E-mail : smguptaco@yahoo.com

**LIMITED REVIEW REPORT FOR QUARTER and HALF YEAR ENDED
30th SEPTEMBER, 2024**

To,
The Board of Directors,
Family Care Hospitals Limited.
(Formerly known as Scandent Imaging Limited)
Plot No. 357, Road No. 26,
Wagle Industrial Estate,
MIDC, Thane (West) - 400604

Re: Report on financial Results for the quarter and half year ended 30th Sept, 2024

1. We have reviewed the accompanying statement of unaudited financial results of **FAMILY CARE HOSPITALS LIMITED** (Formerly known as **Scandent Imaging Limited** ('the company') for the quarter ended 30th September, 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.
2. This statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review in accordance with Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data, and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



HEAD OFFICE : 1, BALARAM DE STREET, KOLKATA - 700 006, PHONE : 033-40081601
BRANCH OFFICE : 14B, CAMAC STREET, 2ND FLOOR, KOLKATA - 700 017, PHONE : 033-40650378

4. Attention is invited to the following Matter of Emphasis:

- a. An eviction suit was filed against the company due to non-payment of lease rent in respect of the Mahim Division. As per Order dated 27th September, 2021 of the Small Causes Court Mumbai has directed the company to deposit arrears of rent. The total amount under the said order approximately accumulated to Rs 386 lakhs. The company filed a writ petition challenging the above order before Hon'ble High court and the court vide its order dated 31st July 2024 has directed the company to deposit an amount of Rs. 368 Lakhs before 30th September 2024 with the small causes court. However the company has not deposited the said amount and Small Cause Court has directed attachment of the movable properties of the company
- b. No interest payment is made to the MSME Vendors. In the absence of bifurcation of the amount due for more than 45 days from MSME vendors, we are unable to comment on the amount of interest to be provided.
- c. Other expenses include Rs. 15 Lakhs towards penalty levied by SEBI.
- d. Refer to Note No 7 of the accompanying statement which contains Rs 74.62 crores in exceptional items . This includes Rs 68.87 crores from related concern M/s Deal Money EMarketing Pvt Ltd and 5.75 crores from others. The company had booked income from sale of discount health coupons in the year of sale . However as the Hospital at Mira road operations were terminated due to legal notice from M/s Seven Eleven Constructions Private Limited , the Management is of the opinion that company has to return the sales booked in earlier years to the extent of the unused health discount coupons . As informed to us the coupon were earlier having validity in the financial year and would lapse in that year and hence income was booked in that year . There has been a deviation in IND AS 115 in the earlier years as income was recognised before meeting with the performance obligation.
- e. The company has incurred Rs 26.5 Lacs towards professional fees related to technology and other services which is based on certification by the management .
- f. The Company has paid Rs 1.84 Cr towards sharing of Revenue for which no TDs has been deducted as the management is of the opinion that no TDS is leviable on sharing of revenue
- g. An amount of RS 6.08 Cr has been paid towards Business Promotion expenses. Out of Which 3.49 Cr is paid to the related concern for lead generation . These expenses include prior period expenses which have been booked and settled in the current year.
- h. Refer to Note No 4 wherein the funds issued for rights issue amounting to Rs 26.29crores. However out of this 2 contract entered with related parties were rescinded. (Refer Note No 8 and 9) One towards 9.08 crores towards advance for purchase of property and the other towards refund of Security deposit of Rs 7 Cr for termination of leave and License agreement. The amount received on cancellation has been utilised towards repayment for refund of discount health coupon to Deal Money E Marketing Pvt Ltd.

Our conclusion is not qualified in respect of matters



5. Based on our review conducted as above, except for the matters to which attention is drawn above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results, prepared in accordance with the applicable Indian Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 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, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully,
S. M. Gupta & Co.
Chartered Accountants
ICAI FRN 310015E



NEENA Digitally signed
ROMIL by NEENA ROMIL
RAMGARHIA RAMGARHIA

Neena Ramgarhia
Partner
Membership No: 067157

Date: 12th November 2024

Place: Mumbai

FAMILY CARE HOSPITALS LIMITED
(FORMERLY KNOWN AS SCANDENT IMAGING LIMITED)

CIN : L93000MH1994PLC080842

STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2024

[Figures in ₹ lakhs unless stated otherwise]

NO	PARTICULARS	AS AT September 30, 2024 (Unaudited)	AS AT March 31, 2024 (Audited)
1	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment	452.44	595.87
	(b) Capital Work-In-Progress	5.77	5.77
	(c) Financial Assets		
	(i) Others	120.90	820.00
	(d) Other Non - Current Tax Assets	26.78	25.75
	Total Non- Current Assets	605.88	1,447.38
	Current Assets		
	(a) Inventories	3,870.67	64.35
	(b) Financial assets		
	(i) Trade Receivable	405.40	3,402.08
	(ii) Cash and Cash Equivalents	58.66	1,745.59
	(iii) Other Financial Assets	175.35	1.68
	(c) Other Current Assets	71.48	334.64
	Total Current Assets	4,581.57	5,548.32
	TOTAL - ASSETS	5,187.45	6,995.71
2	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	5,401.48	5,401.48
	(b) Other Equity	(3,957.48)	435.77
		1,444.00	5,837.25
3	LIABILITIES		
	Non - Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	18.00	18.00
	(b) Provisions	23.56	80.42
	(c) Deferred Tax Liabilities(Net)	53.07	53.07
	Total Non - Current Liabilities	94.63	151.49
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	179.28	347.87
	(ii) Trade Payables	3,352.81	488.80
	(iii) Other Financial Liabilities	112.94	161.20
	(b) Other Current Liabilities	3.78	6.53
	(c) Provisions	-	2.56
	Total Current Liabilities	3,648.81	1,006.97
	TOTAL - EQUITY AND LIABILITIES	5,187.45	6,995.71

For and on behalf of the board of Directors
Family Care Hospitals Limited

Lucy Massey
Lucy Maqbul Massey
Director
DIN No. 09424796



Place : Thane
Date : 12-Nov-2024

FAMILY CARE HOSPITALS LIMITED
(FORMERLY KNOWN AS SCANDENT IMAGING LIMITED)
CIN : L93000MH1994PLC080842

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2024

[Figures in ₹ lakhs unless stated otherwise]

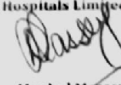
Sr. No.	Particulars	Quarter Ended		Half Year Ended		Year Ended	
		30.09.2024	30.06.2024	30.09.2024	30.09.2024	31.03.2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	388.45	396.75	1,242.77	785.20	2,435.91	4,000.73
2	Other Income	64.71	47.70	26.45	112.41	53.84	318.76
3	Total Income (1 + 2)	453.16	444.45	1,269.21	897.61	2,489.75	4,319.49
4	Expenses						
	Purchase of Stock In Trade	38.21	25.83	168.08	64.03	703.65	1,457.79
	Changes in inventories of finished goods, work in progress and stock in trade	(1,019.11)	0.71	8.90	(1,818.62)	6.09	(39.07)
	Employee Benefits Expense	84.39	83.85	96.28	168.23	188.58	392.02
	Finance Costs	5.95	9.14	15.42	15.07	44.59	48.36
	Depreciation and Amortisation Expense	27.98	31.75	36.14	59.73	71.75	142.04
	Other Expenses	988.18	262.90	568.20	1,251.16	1,109.27	1,515.21
	Total Expenses (4)	(2,674.63)	414.24	1,093.02	(2,260.38)	2,123.83	3,506.35
5	Profit / (Loss) before exceptional items and tax (3 - 4)	3,127.79	30.21	176.19	3,158.00	365.92	813.15
6	Exceptional items	(7,462.00)	-	-	(7,462.00)	-	-
7	Profit / (Loss) before tax (5 + 6)	(4,334.21)	30.21	176.19	(4,304.00)	365.92	813.15
8	Tax Expense						
	(a) Current Tax	(7.60)	7.60	44.37	-	93.70	(471.41)
	(b) Deferred Tax Credit / (Charge)	-	-	5.93	-	11.90	29.80
	(c) Earlier Year	-	-	-	-	-	-
9	Profit / (Loss) for the year (7 - 8)	(4,326.61)	22.61	125.90	(4,304.00)	260.32	1,254.76
10	Other Comprehensive Income						
	(a) (i) Items that will not be reclassified to Profit or Loss						
	Re-measurement of defined benefit plans	-	-	-	-	-	1.53
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit or Loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other Comprehensive Income for the year (10)	-	-	-	-	-	1.53
11	Total Comprehensive Income for the year (9 + 10)	(4,326.61)	22.61	125.90	(4,304.00)	260.32	1,256.29
12	Paid-up equity share capital (Face Value - ₹ 10 per share)	5,401.48	5,401.48	5,401.48	5,401.48	5,401.48	5,401.48
13	Earnings Per Share (of ₹ 10/- each) (not annualised):						
	Basic earnings per share ₹	(8.01)	0.04	0.23	(7.97)	0.48	2.32
14	Earnings Per Share (of ₹ 10/- each) (not annualised):						
	Diluted earnings per share ₹	(8.01)	0.04	0.23	(7.97)	0.48	2.32

- Notes:**
- The Statement of financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India. There is no minority interest.
 - The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 12, 2024 and have been reviewed by the Statutory Auditors.
 - Segment reporting as per Indian Accounting Standard 108 is not applicable as Company operates only in one segment i.e. Healthcare Services.
 - The Company has raised the fund by way of right issue of Rs. 2629.77 lakhs in financial year 2023-24 the status of fund utilized till 30th Sept 2024 is as follows.

Objects as stated in prospectus	Proceeds raised by way of right issue	Total Amount Utilised upto 30th Sept 2024	₹ In Lakhs
			Utilised Amount
Business Development, Sales Branding and Marketing	692.05	692.05	0.00
Meet Working Capital Requirement	1329.81	1329.81	0.00
General Corporate Purposes	607.91	607.91	0.00
Total	2,629.77	2,629.77	0.00

- The Company has raised the fund by way of right issue of Rs. 2629.77 lakhs in financial year 2023-24 and on or before 30th September 2024, the full amount is utilized for the object for which it was raised and as on 30th September 2024 unutilised amount is NIL.
- The Company has received the order from Hon'ble High Court of Judicature of Mumbai confirming the deposit of arrears of license fees of Rs. 367.73 lakhs dated 31st July 2024 in Writ Petition No. 1114 of 2024 challenging the order dated 30th September 2024 of the Appellate Court.
 - The Company has received the resignation from Dr. Gautam Deshpande (DIN: 00975368), vide his letter dated August 13, 2024 has tendered his resignation as Chief Executive Officer of the Company w.e.f August 13, 2024.
 - The Company has received the sale return of discount coupon sold Rs. 7462 lakhs out of which Rs. 6887 lakhs is relating to related party i.e. Dealmoney Distribution & Emarketing Private Limited.
 - The Company has withdrawn Leave and License Arrangement with M/s. Dealmoney Commodities Private Limited for office premises situated at Plot No. A35b and A357 in the Thane Industrial Area (Within Wagle Industrial area) Panch Pakhdi Taluka, Thane.
 - The Company has withdraw its plan for acquiring hospital property from related party i.e. Dealmoney Real Estate Private Limited at Mira Road Thane.
 - The Company has received the resignation from Ms. Mohini Waghade, Company Secretary and Compliance Officer of the Company, vide her letter dated October 01, 2024 and tendered resignation w.e.f October 15, 2024.
 - The Company has received the order from Hon'ble Small Causes Court at Mumbai dated October 14, 2024 in I.E. Suit No. 58 of 2019 that the movable properties of the Company be attached for the recovery to the extent to Rs. 360.00 lakhs further the Small Causes Court has directed the Company to maintain status quo and has granted stay for three weeks for the execution of the said order.
 - The major income generating unit is at Mira Road i.e. Family Care Hospitals Ltd. Due to termination of the operation and management agreement, was terminated and hospital operation is currently closed.
 - The realisation of stock of discount coupon of Rs. 3803.00 lakhs is subject to restart of the hospital activities and other market conditions.
 - Previous years / periods figures have been regrouped or reclassified wherever necessary to make them comparable with the figures of the current period.

For and on behalf of the board of Directors
Family Care Hospitals Limited


Lucy Maqbul Massey
Director
DIN No. 09424796

Place : Thane
Date : 12-Nov-2024



FAMILY CARE HOSPITALS LIMITED
(FORMERLY KNOWN AS SCANDENT IMAGING LIMITED)
CIN : L93000MH1994PLC080842
CASH FLOW STATEMENT AS ON 30TH SEPTEMBER 2024

[Figures in ₹ lakhs unless stated otherwise]

Particulars	Year ended September 30, 2024 ₹	Year ended March 31, 2024 ₹
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax and extraordinary items	3,158.00	813.15
Adjustments for:		
Depreciation and Amortisation Expense	59.73	142.04
Loss on Sale of Fixed Assets	24.46	0.01
Interest Paid	15.07	38.36
Operating Profit / (Loss) before working capital changes	3,257.27	993.56
Adjustments for:		
(Increase) / Decrease in Trade Receivables	2,996.67	(500.24)
(Increase) / Decrease in Other Financial Assets	525.43	688.90
(Increase) / Decrease in Inventories	(3,806.32)	(39.07)
(Increase) / Decrease in Other Current Assets	262.13	28.75
Increase / (Decrease) in Other Current Liabilities	(2.75)	(106.06)
Increase / (Decrease) in Provisions	(59.42)	(466.44)
Increase / (Decrease) in Trade Payables	2,864.01	(1,077.21)
Increase / (Decrease) in Other Financial Liabilities	(48.26)	(31.05)
Cash generated from / used in operations	5,988.75	(508.87)
Direct Taxes paid (net of refunds received)	-	471.41
Extraordinary items	(7,551.25)	-
Net cash from / (used in) operating activities [A]	(1,562.50)	(37.46)
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and equipment	(26.96)	(44.53)
Capital Work-In-Progress	-	3.50
Proceeds from Sale of fixed assets	86.20	0.00
Net cash (used in) / from investing activities [B]	59.24	(41.03)
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from issuance of Share Capital	-	-
Proceeds from Borrowings	(168.59)	(66.05)
Interest Paid	(15.07)	(38.36)
Net cash from financing activities [C]	(183.66)	(104.41)
Net Increase in Cash and Cash Equivalentents [A+B+C]	(1,686.92)	(182.90)
Cash and Cash Equivalentents at the beginning of the year	1,745.59	1,928.49
Cash and Cash Equivalentents at th end of the year	58.66	1,745.59

For and on behalf of the board of Directors
Family Care Hospitals Limited



Lucy Massey
Lucy Maqbul Massey
Director

DIN No. 09424796

Place : Thane

Date : 12-Nov-2024