

FAMILY CARE HOSPITALS LIMITED
(Formally known as SCANDENT IMAGING LIMITED)

CIN: L93000MH1994PLC080842

Regd Address: Plot No. A-357, Road No. 26, Wagle Industrial Estate, MIDC, Thane (West), Maharashtra -400604
Tel No.022 4184 2201; Email: csscandent@gmail.com; Web: www.scandent.in

July 21, 2023

To,
The Bombay Stock Exchange Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001

Scrip Code: 516110

Dear Sir/Madam,

Sub: Statement of Impact of Audit Qualifications for the quarter ended 31.03.2023:

We inadvertently missed 'Statement on impact of Audit qualifications' to be enclosed with Financial for the year ended 31.03.2023.

Kindly take the above documents in your record and acknowledge the receipt.

Thanking you,

Yours faithfully,

For Family Care Hospitals Limited

PANDOO
PRABHAK
AR NAIG

Digitally signed by PANDOO PRABHAKAR
NAIG
DN: cn=, o=DEALMONEY SECURITIES
PRIVATE LIMITED, ou=DIRECTOR,
serialNumber=3a8302211f8c5c5af180315d
02060a
2.5.4.20=f9997c028b7866019d603104
REGCO20120110C4002044998A623348E
D18 PostalCode=400604,
st=MAHARASHTRA,
serialNumber=8752a3d20104114d8aa
79705d89996a9e97f483383d89f6d83
7592, cn=PANDOO PRABHAKAR, NAIG
Date: 2023.07.21 16:45:24 +05'30'

Pandoo Naig
Managing Director
DIN: 00158221
Encl: a/a

FAMILY CARE HOSPITALS LIMITED
(FORMERLY KNOWS AS SCANDENT IMAGING LIMITED)
Statement on Impact of Audit Qualifications (for audit report with modified opinion)
for the Financial Year ended March 31, 2023
[Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

Sl. No.	Particulars	Audited figures (year ended 31.03.2023) (as reported before Adjusting for qualifications) (Rs. In Lakh)	Adjusted Figures (audited figures after adjusting for qualifications) (Rs. in Lakh)
1.	Turnover/Total Income	4828.29	N/A
2.	Total Expenditure	4086.40	N/A
3.	Net Profit/(Loss)	525.72	N/A
4.	Earnings Per Share	0.164	N/A
5.	Total Assets	7431.75	N/A
6.	Total Liabilities	2850.79	N/A
7.	Net Worth	4580.98	N/A

II. Audit Qualification (each audit qualification separately):

Sl No.	Particulars	Remarks
a.	Details of Audit Qualification:	<p>Following qualification has been given by the Auditors in the audit report on Financial Statements of the Company:</p> <p>a) Attention is invited to the fact that in the accompanying statement of financial results relating to Statutory Dues related to Provident Fund Rs 1.22 lakhs, GST Rs 43.80 lakhs and Profession Tax Rs 2.29 lakhs and TDS amounting to Rs 114.80 lakhs have become overdue and remained unpaid. Interest, penalty, if any in respect of the same has remained unascertained and unaccounted for.</p> <p>b) IND AS 115 requires Income to be recognized as and when the performance obligation is satisfied. However, the company has a policy of recognizing Income on receipt basis. Income is booked as and when the patient (client) makes the payment. The amount cannot be quantified in absence of proper details.</p> <p>ç) 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.</p> <p>d) An eviction suite is 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. However, the company has preferred an appeal against the aforesaid order. Pending the outcome, no provision for the said amount has been made.</p>
b.	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion	Qualified Opinion

c.	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing	Repetitive
d.	For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:	a) Auditor's opinion accepted and noted b) Auditor's opinion accepted and noted c) Auditor's opinion accepted and noted d) The Company has not made any provision for the arrear of rent. As the decision of the Court is still awaited and the company is of the view the decision will come in the favour of Company. However the same is provided in the notes to accounts
e.	For Audit Qualification(s) where the impact is not quantified by the auditor: (i) Management's estimation on the impact of audit qualification:	N/A
	(ii) If management is unable to estimate the impact, reasons for the same:	N/A

For and behalf of the Board of Directors
Family Care Hospitals Limited



Naig

Pandoo Prabhakar Naig
Managing Director
DIN: 00158221

Place: Thane
Date : 29-May-2023