

**LIMITED REVIEW REPORT FOR QUARTER AND YEAR TO DATE ENDED
30th September, 2023**

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 year to date ended 30thSeptember, 2023

1. We have reviewed the accompanying statement of unaudited financial results of **M/s FAMILY CARE HOSPITALS LIMITED** (Formerly known as **Scandent Imaging Limited** ('the company')) for the quarter and year to date ended 30th September, 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.
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.



4. Attention is invited to the following:

- a. Statutory Dues related to Income Tax, Provident Fund, GST and Profession Tax amounting to Rs 181.73 lakhs have become overdue and remain unpaid. Interest, penalty, if any in respect of the same has remained unascertained and unaccounted for.
- b. IND AS 115 requires Income to be recognised as and when the performance obligation is satisfied. However, the company has a policy of recognising Income on receipt basis. Income is booked when the patient (client) makes the payment.
- c. An eviction suite 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 Rs386 lakhs. However, the company has preferred an appeal against the aforesaid order. Pending the outcome, no provision for the said amount has been made.

Our conclusion is not qualified in respect of above 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 Ramgarhia

Neena Ramgarhia
Partner

Membership No: .067157

UDIN: 23067157BGXQKC9614

Date :27th October, 2023

Place: Mumbai

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

Statement of Unaudited Financial Results for the Quarter and Half Year Ended 30th September 2023

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1,242.77	1,193.14	1,135.27	2,435.91	2,259.62	4,729.69
2	Other Income	26.45	27.39	27.57	53.84	51.49	98.59
3	Total Income (1 + 2)	1,269.22	1,220.53	1,162.84	2,489.75	2,311.11	4,828.29
4	Expenses						
	Purchase of Stock-In-Trade	368.08	335.57	348.78	703.65	892.40	1,486.99
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.90	(2.81)	(9.30)	6.09	(10.10)	(10.09)
	Employee Benefits Expense	96.28	92.20	93.97	188.48	168.48	374.14
	Finance Costs	15.42	29.17	10.70	44.59	22.62	48.65
	Depreciation and Amortisation Expense	36.14	35.61	35.35	71.75	71.85	140.94
	Other Expenses	568.20	541.07	486.16	1,109.27	792.67	2,045.78
	Total Expenses (4)	1,093.02	1,030.81	965.66	2,123.83	1,937.92	4,086.40
5	Profit / (Loss) before exceptional items and tax (3 - 4)	176.20	189.72	197.18	365.92	373.19	741.89
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 + 6)	176.20	189.72	197.18	365.92	373.19	741.89
8	Tax expense						
	(a) Current Tax	44.37	49.33	51.27	93.70	97.03	192.89
	(b) Deferred Tax Credit / (Charge)	5.93	5.99	-	11.90	-	23.28
	(c) Earlier Year	-	-	-	-	-	-
9	Profit / (Loss) for the year (7 - 8)	125.90	134.40	145.91	260.32	276.16	525.72
10	Other Comprehensive income						
	(a) (i) Items that will not be reclassified to Profit or Loss						
	Re-measurement of defined benefit plans	-	-	-	-	-	1.49
	(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)						1.49
11	Total Comprehensive income for the year (9 + 10)	125.90	134.40	145.91	260.32	276.16	527.21
12	Paid-up equity share capital (Face Value - ₹ 10 per share)	5,401.48	5,401.48	3,210.00	5,401.48	3,210.00	5,401.48
13	Earnings Per Share (of ₹ 10/- each) (not annualised): Basic earnings per share ₹	0.23	0.25	0.45	0.48	0.86	0.164
14	Earnings Per Share (of ₹ 10/- each) (not annualised): Diluted earnings per share ₹	0.23	0.25	0.45	0.48	0.86	0.156

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 October 27, 2023 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.
- 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

PANDOO

PRABHAKAR

NAIG

Pandoo Naig

Managing Director

DIN No. 00158221

Place : Thane

Date : 27-Oct-2023

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

STATEMENT OF ASSETS AND LIABILITIES AS ON 30TH SEPTEMBER 2023

[Figures in ₹ lakhs unless stated otherwise]

NO	PARTICULARS	AS AT September 30, 2023 (Unaudited)	AS AT March 31, 2023 (Audited)
1	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment	657.35	693.38
	(b) Capital Work-In-Progress	9.27	9.27
	(c) Financial Assets		
	(i) Others	870.22	873.72
	Total Non- Current Assets	1,536.84	1,576.37
	Current Assets		
	(a) Inventories	50.14	25.28
	(b) Financial assets		
	(i) Trade Receivable	3,975.68	2,901.84
	(ii) Cash and Cash Equivalents	1,679.79	1,928.49
	(iii) Other Financial Assets	6.78	636.85
	(c) Other Current Assets	426.21	362.92
	Total Current Assets	6,138.61	5,855.38
	TOTAL - ASSETS	7,675.45	7,431.75
2	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	5,401.48	5,401.48
	(b) Other Equity	(560.19)	(820.51)
		4,841.29	4,580.97
3	LIABILITIES		
	Non - Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	214.01	208.56
	(b) Provisions	642.39	549.06
	(c) Deferred Tax Liabilities(Net)	35.17	23.28
	Total Non - Current Liabilities	891.57	780.90
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	211.44	223.36
	(ii) Trade Payables	1,464.31	1,566.01
	(iii) Other Financial Liabilities	159.80	192.25
	(b) Other Current Liabilities	107.04	86.38
	(c) Provisions	-	1.88
	Total Current Liabilities	1,942.59	2,069.89
	TOTAL - EQUITY AND LIABILITIES	7,675.45	7,431.75
<p>For and on behalf of the board of Directors Family Care Hospitals Limited PANDOO PRABHAKAR NAIG</p> <p>Pandoo Naig Managing Director DIN No. 00158221</p>			
Place : Thane Date : 27-Oct-2023			

FAMILY CARE HOSPITALS LIMITED
(FORMERLY KNOWN AS SCANDENT IMAGING LIMITED)
CASH FLOW STATEMENT AS ON 30TH SEPTEMBER 2023

[Figures in ₹ lakhs unless stated otherwise]

Particulars	Year ended September 30, 2023 ₹	Year ended March 31, 2023 ₹
CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit / (Loss) before tax and extraordinary items	365.91	741.89
Adjustments for:		
Depreciation and Amortisation Expense	71.75	140.94
Loss on Sale of Fixed Assets	-	1.35
Interest Paid	44.59	48.65
Operating Profit / (Loss) before working capital changes	482.25	932.83
Adjustments for:		
(Increase) / Decrease in Trade Receivables	(1,073.84)	(756.18)
(Increase) / Decrease in Other Financial Assets	633.57	(559.68)
(Increase) / Decrease in Inventories	(24.86)	(10.09)
(Increase) / Decrease in Other Current Assets	(63.29)	(202.69)
Increase / (Decrease) in Other Current Liabilities	20.66	(47.48)
Increase / (Decrease) in Provisions	91.44	197.96
Increase / (Decrease) in Trade Payables	(101.70)	30.94
Increase / (Decrease) in Other Financial Liabilities	(32.45)	81.68
Cash generated from / used in operations	(68.22)	(332.72)
Direct Taxes paid (net of refunds received)	(93.70)	(192.89)
Extraordinary items	-	-
Net cash from / (used in) operating activities [A]	(161.92)	(525.61)
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Property, Plant and equipment	(35.71)	(204.89)
Proceeds from Sale of fixed assets	-	51.09
Net cash (used in) / from investing activities [B]	(35.71)	(153.80)
CASH FLOW FROM FINANCING ACTIVITIES:		
Proceeds from issuance of Share Capital	-	2,629.77
Proceeds from Borrowings	(6.47)	6.23
Interest Paid	(44.59)	(48.65)
Net cash from financing activities [C]	(51.06)	2,587.36
Net Increase in Cash and Cash Equivalents [A+B+C]	(248.70)	1,907.95
Cash and Cash Equivalents at the beginning of the year	1,928.49	20.54
Cash and Cash Equivalents at th end of the year	1,679.79	1,928.49

For and on behalf of the board of Directors

Family Care Hospitals Limited

PANDOO
PRABHAKAR
NAIG

Pandoo Naig

Managing Director

DIN No. 00158221

Place : Thane

Date : 27-Oct-2023