

LIMITED REVIEW REPORT FOR QUARTER ENDED
30th June, 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 ended 30thJune, 2023

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 June,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 152.42 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 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.

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: 23067157BGXQJW1188


Date : 11th AUGUST 2023

Place: Mumbai

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

Statement of Unaudited Financial Results for the Quarter Ended 30th June 2023

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	1,193.14	1,367.68	1,124.35	4,729.69
2	Other Income	27.39	33.08	23.92	98.59
3	Total Income (1 + 2)	1,220.53	1,400.77	1,148.27	4,828.29
4	Expenses				
	Purchase of Stock-In-Trade	335.57	303.09	543.62	1,486.99
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2.81)	2.29	(0.80)	(10.09)
	Employee Benefits Expense	92.20	98.37	74.51	374.14
	Finance Costs	29.17	12.15	11.92	48.65
	Depreciation and Amortisation Expense	35.61	33.16	36.50	140.94
	Other Expenses	541.07	744.34	306.51	2,045.78
	Total Expenses (4)	1,030.81	1,193.39	972.25	4,086.40
5	Profit / (Loss) before exceptional items and tax (3 - 4)	189.72	207.38	176.02	741.89
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5 + 6)	189.72	207.38	176.02	741.89
8	Tax expense				
	(a) Current Tax	49.33	53.92	45.76	192.89
	(b) Deferred Tax Credit / (Charge)	5.99	23.28	-	23.28
	(c) Earlier Year	-	-	-	-
9	Profit / (Loss) for the year (7 - 8)	134.40	130.18	130.25	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	-	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	-	1.49
11	Total Comprehensive income for the year (9 + 10)	134.40	131.67	130.25	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
13	Earnings Per Share (of ₹ 10/- each) (not annualised): Basic earnings per share ₹	0.25	0.041	0.41	0.164
14	Earnings Per Share (of ₹ 10/- each) (not annualised): Diluted earnings per share ₹	0.25	0.039	0.41	0.156
Notes:					
1	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.				
2	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 11, 2023 and have been reviewed by the Statutory Auditors.				
3	Segment reporting as per Indian Accounting Standard 108 is not applicable as Company operates only in one segment i.e, Healthcare Services.				
4	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 : 11-Aug-2023					