

FAMILY CARE HOSPITALS LIMITED
(Formerly 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

31st January 2024

To,
The Bombay Stock Exchange Limited
Department of Corporate Services,
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai 400 001
Scrip Code: 516110

Sub: Outcome of Board Meeting of M/s. Family Care Hospitals Limited held on Wednesday 31st January, 2024 commenced at 2.00 P.M. and concluded at 4.45 P.M.

Dear Sir/Madam,

The Board of Directors at its Meeting held on Wednesday 31st January, 2024 considered and after due deliberation;

1. The Board has approved the Standalone Unaudited Financial Results along with Limited Review Report thereon for the Third Quarter ended 31st December 2023.
2. The Board has confirmed and noted that Mr. Gautam Deshpande has only been handling matters related to Dental Division of the Company, in the capacity of the CEO. The same is being reported as explicitly required by the Authorities.

You are requested to take the same on your record.

For **Family Care Hospitals Limited**

PANDOO
PRABHAK
AR NAIG

Pandoo Naig
Managing Director
DIN: 00158221

LIMITED REVIEW REPORT FOR QUARTER ENDED
31stDecember, 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 31st December, 2023

1. We have reviewed the accompanying statement of unaudited financial results of M/s.**FAMILY CARE HOSPITALS LIMITED** (Formerly known as M/s. **Scandent Imaging Limited** ('the company') for the quarter ended 31stDecember,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 184.52 lakhs have become overdue and remain unpaid. Interest, penalty, if any in respect of the same has remained unascertained and unaccounted.



- 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 irrespective of the performance obligation
- c. 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. However, the company has preferred an appeal against the aforesaid order. Pending the outcome, no provision for the said amount has been made. The next date of hearing fixed for the matter is 20.02.2024
- d. Revenue on sales of Discount Health coupons are recognised without levy of GST as the management is of the opinion that the same is exempt from GST on the basis of legal opinion sought.

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
CA FRN 310015E

Neena Ramgarhia
Neena Ramgarhia
Partner

Membership No: .067157

UDIN: 24067157BKKEGA5857

Date :31st JANUARY 2024

Place: Mumbai

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

Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December 2023

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2023	30.09.2023	31.12.2022	31.12.2023	31.12.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	1,140.34	1,242.77	1,102.39	3,576.25	3,362.01	4,729.69
2	Other Income	56.96	26.45	14.02	110.80	65.51	98.59
3	Total Income (1 + 2)	1,197.30	1,269.22	1,116.41	3,687.05	3,427.52	4,828.29
4	Expenses						
	Purchase of Stock-In-Trade	448.20	368.08	291.50	1,151.85	1,183.90	1,486.99
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(26.55)	8.90	(2.28)	(20.46)	(12.38)	(10.09)
	Employee Benefits Expense	97.39	96.28	107.29	285.87	275.77	374.14
	Finance Costs	9.29	15.42	13.88	29.81	36.50	48.65
	Depreciation and Amortisation Expense	35.98	36.14	35.93	107.73	107.78	140.94
	Other Expenses	471.88	568.20	508.77	1,581.15	1,301.44	2,045.78
	Total Expenses (4)	1,036.19	1,093.02	955.09	3,135.95	2,893.01	4,086.40
5	Profit / (Loss) before exceptional items and tax (3 - 4)	161.11	176.20	161.32	551.10	534.51	741.89
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 + 6)	161.11	176.20	161.32	551.10	534.51	741.89
8	Tax expense						
	(a) Current Tax	47.04	44.37	41.94	140.74	138.97	192.89
	(b) Deferred Tax Credit / (Charge)	1.70	5.93	-	13.60	-	23.28
	(c) Earlier Year	-	-	-	-	-	-
9	Profit / (Loss) for the year (7 - 8)	112.37	125.90	119.38	396.76	395.54	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)	112.37	125.90	119.38	396.76	395.54	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 ₹	0.21	0.25	0.37	0.73	1.23	0.164
14	Earnings Per Share (of ₹ 10/- each) (not annualised): Diluted earnings per share ₹	0.21	0.25	0.37	0.73	1.23	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 January 31, 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.
- 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 : 31-Jan-2024

