Family Care
HOSPITALS LTD.
Caring for your family, just like you do.

30 May, 2025

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

Sub.: Outcome of Board Meeting of Family Care Hospitals Limited held on Friday, 30 May, 2025

Dear Sir/Madam,

The Board of Directors at its Meeting held on Friday 30 May, 2025 considered and after due deliberation, inter alia;

1. The Audited Standalone Financial Results for the fourth Quarter and year ended March 31, 2025 along with the Auditor's Report.

In respect of the above, we hereby enclose the following:

i. The Audited Standalone Financial results for the fourth quarter and year ended on March 31, 2025, in the format specified under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
ii. Auditor's Report issued by the statutory Auditors of the Company on the Audited Standalone Financial results for the fourth quarter and year ended on March 31, 2025
iii. Unmodified Opinion under Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015 for the quarter and financial year ended March 31, 2025

2. Reconstitution of the Board Committees: The Board approved the reconstitution of all the Committees of the Company. The details of the reconstituted Committees are provided in Annexure A.

3. Alteration of Memorandum of Association: Increase the Authorised Share Capital of the Company from existing Rs. 75,00,00,000 (Rupees Seventy Five Crore Only) divided into 7,50,00,000 (Seven Crore Fifty lakhs) Equity Shares of Rs. 10 each to Rs. 125,00,00,000 (Rupees One Hundred and Twenty Five Crore) divided into 12,50,00,000 (Twelve Crore Fifty lakhs) Equity shares of Rs. 10/- each and the consequent change in the Capital Clause of the Memorandum of Association, subject to the approval of members.

4. Preferential Issue of Warrants : Approved to issue upto 18,677,500 (One Crore Eighty Six Lakhs Seventy Seven Thousand Five Hundred) Fully Convertible Warrants ("Warrants"), each convertible into or exchangeable at an option of Investor, within a maximum period of 18 months from the date of allotment of warrants into equivalent number of fully paid up equity share of the Company to certain identified persons/ entities belonging to Promoter and Non-Promoter Group, on preferential issue basis in

accordance with the Companies Act, 2013 read with the rules made there under and Chapter V of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations") read with other applicable regulations, if any, in such manner and on such terms and conditions as determined by the Board in its absolute discretion in accordance with the SEBI ICDR Regulations and other and other applicable laws subject to approval of shareholders and other regulatory authorities, as maybe applicable.

The details in respect of the Preferential Issue, as required to be disclosed under Regulation 30 of the SEBI Listing Regulations, read with the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 on disclosure of material events/ information by listed entities, dated July 13, 2023 ("SEBI Disclosure Circular") is set out below at Annexure B and C.

3. The Board has finalized and approved the Postal Ballot Notice.

4. The Board has appointed M/s. Mukesh Siroya and Co. Practicing Company Secretary as Scrutinizer to conduct the postal ballot process.

5. The Board has appointed Purva Sharegistry (India) Private Limited to provide facility of e-voting process and the Remove e-voting period will commence from 9:00 AM IST on Saturday, June 14, 2025 and will end at 5:00 PM IST on Sunday, July 13, 2025;

6. The Company has fixed 16th May, 2025 as the "Cut-off Date" for the purpose of determining the members eligible to vote on the resolutions set out in the Notice of the Postal Ballot.

5. The Board has re-appointment of M/s. VHUD & Associates (Chartered Accountants) Firm Reg No. 149186W as Internal Auditors of the Company for the Financial Year 2025-26.

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed as Annexure-D

The meeting commenced at 04:40 PM and concluded at 06:35 PM.

We request you to take this information on Records.

For Family Care Hospitals Limited

NEETU MAURYA
Digitally signed by NEETU MAURYA
Date: 2025.05.30 19:35:05 +05'30'

Neetu Maurya
Company Secretary & Compliance Officer
Membership No: A70372
Encl: a/a

Annexure A

The Board of Directors of the Company in their meeting held on 30 May 2025 reconstituted all the committees of the Board with effect from 30 May 2025, as detailed below:

Name of the Committee	Composition	Category
Audit Committee	Mr. Nitesh Singh (Chairperson)	Non-executive Independent Director
	Ms. Lucy Massey	Non-executive Non-Independent Director
	Mrs. Dhananjay Parikh	Non-executive Independent Director
	Mrs. Archana Chirawawala	Non-executive Independent Director
	Mr. Sanjeev Seth	Non-executive Independent Director
Nomination and Remuneration Committee	Mr. Nitesh Singh (Chairperson)	Non-executive Independent Director
	Ms. Lucy Massey	Non-executive Non-Independent Director
	Mr. Dhananjay Parikh	Non-executive Independent Director
	Mrs. Archana Chirawawala	Non-executive Independent Director
Stakeholders Relationship Committee	Mrs. Archana Chirawawala (Chairperson)	Non-executive Independent Director
	Ms. Lucy Massey	Non-executive Non-Independent Director
	Mr. Dhananjay Parikh	Non-executive Independent Director
	Mr. Sanjeev Seth	Non-executive Independent Director
Risk Management Committee	Mr. Nitesh Singh (Chairperson)	Non-executive Independent Director
	Ms. Lucy Massey	Non-executive Non-Independent Director
	Mr. Dhananjay Parikh	Non-executive Independent Director
	Mr. Sanjeev Seth	Non-executive Independent Director

Annexure B

The details relating to issuance of warrants as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Circular dated July 13, 2023 are as under:

<table>
<tr><th>Sr. No.</th><th>Particulars</th><th>Description</th></tr>
<tr><td>1</td><td>Type of securities proposed to be issued</td><td>Convertible Warrants carrying a right to subscribe 1 (One) equityshare per Warrant.</td></tr>
<tr><td>2</td><td>Type of issuance</td><td>Preferential issue of Warrants in accordance with the provisions of the Companies Act, 2013 and Rules made thereunder SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended ("ICDR Regulations") and other applicable laws</td></tr>
<tr><td>3</td><td>Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately)</td><td>Up to 18,677,500 (One Crore Eighty Six Lakhs Seventy Seven Thousand Five Hundred) Warrants fully convertible equity warrants, aggregating up INR 1,86,775,000/- (Indian Rupees Eighteen Crore Sixty Seven Lakhs Seventy Five thousand only) each convertible into, or exchangeable for, 1 (one) fully paid-up equity share of the Company having face value of Rs. 10/- (Rupee Ten Only)</td></tr>
<tr><td colspan="3">Additional information in case of preferential issue</td></tr>
<tr><td>4.</td><td>Name of Investor</td><td>
<table>
<tr><th>Sr. No.</th><th>Name of Investor</th><th>Maximum number of warrants to be issued</th><th>Category (Promoter/ Non Promoter)</th></tr>
<tr><td>1.</td><td>Dealmoney Commodities Private Limited</td><td>up to 18,000,000</td><td>Promoter</td></tr>
<tr><td>2.</td><td>Kasbekar Swati</td><td>up to 300000</td><td>Non-Promoter</td></tr>
<tr><td>3.</td><td>Tripti Pranesh Puri</td><td>up to 300000</td><td>Non-Promoter</td></tr>
<tr><td>4.</td><td>Bhamini S Bagrecha</td><td>up to 20000</td><td>Non-Promoter</td></tr>
<tr><td>5.</td><td>Geeta Ramanand</td><td>up to 45000</td><td>Non-Promoter</td></tr>
</table>
</td></tr>
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			Yadav		
		6.	Anil S. Bagrecha	up to 12500	Non-Promoter
5.	Post allotment of securities - outcome of the subscription, issue price / allotted price (in case of convertibles), number of investors	**Refer Annexure C for outcome of subscription** Issue Price will be determined at a later stage in accordance with applicable law being not being lower than the price determined in accordance with the Chapter V of SEBI ICDR Regulations, 2018 and other applicable regulations if any.			
6	Number of investors	Upto 6 (Six) investors			
7	In case of convertibles — intimation on conversion of securities or on lapse of the tenure of the instrument;	Same will be intimated to stock exchange as and when warrants will be converted/ lapsed.			
8	Any cancellation or termination of proposal for issuance of securities including reasons thereof	Not applicable			

Annexure C

List of Proposed Allottee

Sr. No.	Proposed Allottee/s	Pre Issue Holding	Warrants proposed to be allotted	No. of Shares after conversion	Amount Rs.	Post-issue shareholding (Assuming of all Warrants to Equity Shares)
1	Dealmoney Commodities Private Limited	-	18000000	18000000	180000000	24.76
2	Kasbekar Swati	-	300000	300000	3000000	0.41
3	Tripti Pranesh Puri	-	300000	300000	3000000	0.41
4	Bhamini S Bagrecha	-	20000	20000	200000	0.03
5	Geeta Ramanand Yadav	-	45000	45000	450000	0.06
6	Anil S. Bagrecha	-	12500	12500	125000	0.02
	TOTAL		18677500	18677500	186775000	

ANNEXURE-D

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2023/123 dated July 13, 2023

Change in directors, key managerial personnel (Managing Director, Chief Executive Officer, Chief Financial Officer, Company Secretary etc.), Auditor and Compliance Officer:		
1	Reason for change – Re-appointment	The Company has re-appointed M/s V H U D & Associates, Chartered Accountants, as Internal Auditors of the Company for the Financial Year 2025-26
2	Date of Re-appointment	30 May 2025
3	Brief profile (in case of appointment)	M/s V H U D & Associates, a firm of Chartered Accountants have extensive experience in Audit, Taxation and Advisory services.

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

Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2025

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	2.43	2.83	424.48	790.46	4,000.73
2	Other Income	202.76	0.04	207.95	315.22	318.76
3	**Total Income (1 + 2)**	**205.19**	**2.87**	**632.43**	**1,105.68**	**4,319.49**
4	**Expenses**					
	Purchase of Stock-In-Trade	-	(0.15)	305.94	63.88	1,457.79
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	65.99	(18.61)	(3,752.64)	(39.07)
	Employee Benefits Expense	22.05	27.48	106.15	217.76	392.02
	Finance Costs	6.85	6.62	8.55	28.54	38.36
	Depreciation and Amortisation Expense	24.88	28.03	34.31	112.64	142.04
	Other Expenses	84.49	84.50	(65.94)	1,420.15	1,515.21
	Total Expenses (4)	**138.27**	**212.46**	**370.40**	**(1,909.66)**	**3,506.35**
5	**Profit / (Loss) before exceptional items and tax (3 - 4)**	**66.93**	**(209.59)**	**262.03**	**3,015.34**	**813.15**
6	Exceptional items	-	-	-	(7,462.00)	-
7	**Profit / (Loss) before tax (5 + 6)**	**66.93**	**(209.59)**	**262.03**	**(4,446.66)**	**813.15**
8	**Tax Expense**					
	(a) Current Tax	-	-	(612.15)	-	(471.41)
	(b) Deferred Tax Credit / (Charge)	(32.13)	-	16.20	(32.13)	29.80
	(c) Earlier Year	-	-	-	-	-
9	**Profit / (Loss) for the year (7 - 8)**	**99.06**	**(209.59)**	**857.98**	**(4,414.53)**	**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	12.48	12.48	1.53	12.48	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)	12.48	12.48	1.53	12.48	1.53
11	**Total Comprehensive income for the year (9 + 10)**	**111.54**	**(197.11)**	**859.51**	**(4,402.05)**	**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
13	**Earnings Per Share (of ₹ 10/- each) (not annualised): Basic earnings per share ₹**	0.18	(0.39)	1.59	(8.17)	2.32
14	**Earnings Per Share (of ₹ 10/- each) (not annualised): Diluted earnings per share ₹**	0.18	(0.39)	1.59	(8.17)	2.32

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 (lndian Accounting Standards) Rules, 2015, Companies (Indian Accounting standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in lndia. 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 May 30, 2025 and have been review by the Statutory auditors of the Company.
3	The company has vacated its only premises of Mira Road hospital and all hospital activities are closed since October 2024, Only facilities where tie ups with other hospitals for diagnostic and pharmacy related services has been offered.
4	Segment reporting as per Indian Accounting Standard 108 is not applicable as Company operates only in one segment i.e, Healthcare Services.
5	Figures for the quarter ended March 31, 2025 represents the balancing figures between the audited figures for the full financial year and the published year to date reviewed figures upto third quarter of the financial year ended March 31, 2025.
6	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

Suchit Raghunath Modshing

Digitally signed by Suchit Raghunath Modshing
Date: 2025.05.30 16:58:02 +05'30'

Suchit Modshing
Director
DIN No. 10974977

Place : Thane
Date : 30-May-2025

FAMILY CARE HOSPITALS LIMITED
(FORMERLY KNOWN AS SCANDENT IMAGING LIMITED)
CIN : L93000MH1994PLC080842
STATEMENT OF ASSETS AND LIABILITIES AS ON MARCH 31, 2025

[Figures in ₹ lakhs unless stated otherwise]

NO	PARTICULARS	AS AT March 31, 2025 (Audited)	AS AT March 31, 2024 (Audited)
1	**ASSETS**		
	Non-Current Assets		
	(a) Property, Plant and Equipment	399.53	595.87
	(b) Capital Work-In-Progress	-	5.77
	(c) Financial Assets		
	(i) Others	68.70	820.00
	(d) Other Non - Current Tax Assets	25.93	25.75
	Total Non- Current Assets	**494.16**	**1,447.38**
	Current Assets		
	(a) Inventories	3,803.00	64.35
	(b) Financial assets		
	(i) Trade Receivable	201.94	3,402.08
	(ii) Cash and Cash Equivalents	23.58	1,745.59
	(iii) Other Financal Assets	1.50	1.68
	(c) Other Current Assets	84.94	334.64
	Total Current Assets	**4,114.95**	**5,548.32**
	TOTAL - ASSETS	**4,609.11**	**6,995.71**
2	**EQUITY AND LIABILITIES**		
	EQUITY		
	(a) Equity Share Capital	5,401.48	5,401.48
	(b) Other Equity	(4,055.53)	435.77
		1,345.95	**5,837.25**
3	**LIABILITIES**		
	Non - Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	18.00	18.00
	(b) Provisions	4.53	80.42
	(c) Deferred Tax Liablities(Net)	20.94	53.07
	Total Non - Current Liabilities	**43.48**	**151.49**
	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	321.13	347.87
	(ii) Trade Payables		
	Total outstanding dues of micro enterprises and small enterprises	14.63	1.85
	Total outstanding dues of creditors other than micro enterprises and small enterprises	2,843.88	486.95
	(iii) Other Financial Liabilities	4.70	161.20
	(b) Other Current Liabilities	21.42	6.53
	(c) Provisions	13.93	2.56
	Total Current Liabilities	**3,219.69**	**1,006.97**
	TOTAL - EQUITY AND LIABILITIES	**4,609.11**	**6,995.71**

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

Suchit Raghunath Modshing
Digitally signed by Suchit Raghunath Modshing
Date: 2025.05.30 16:58:26 +05'30'

Suchit Modshing
Director
DIN No. 10974977

Place : Thane
Date : 30-May-2025

FAMILY CARE HOSPITALS LIMITED
(FORMERLY KNOWN AS SCANDENT IMAGING LIMITED)
CIN : L93000MH1994PLC080842
CASH FLOW STATEMENT AS ON MARCH 31, 2025

[Figures in ₹ lakhs unless stated otherwise]

Particulars		Year ended March 31, 2025 ₹	Year ended March 31, 2024 ₹
CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit / (Loss) before tax and extraordinary items		**3,015.34**	**813.15**
Adjustments for:			
Depreciation and Amortisation Expense		112.64	142.04
Loss on Sale of Fixed Assets		24.46	0.01
Interest Paid		28.54	38.36
Operating Profit / (Loss) before working capital changes		**3,180.98**	**993.56**
Adjustments for:			
(Increase) / Decrease in Trade Receivables		3,200.14	(500.24)
(Increase) / Decrease in Other Financial Assets		751.48	688.90
(Increase) / Decrease in Inventories		(3,738.65)	(39.07)
(Increase) / Decrease in Other Current Assets		249.52	28.75
Increase / (Decrease) in Other Current Liabilities		(17.25)	(106.06)
Increase / (Decrease) in Provisions		(141.29)	(466.44)
Increase / (Decrease) in Trade Payables		2,369.72	(1,077.21)
Increase / (Decrease) in Other Financial Liabilities		(156.50)	(31.05)
Cash generated from / used in operations		**5,698.14**	**(508.87)**
Direct Taxes paid (net of refunds received)		32.13	471.41
Extraordinary items		(7,462.00)	-
Net cash from / (used in) operating activities	**[A]**	**(1,731.73)**	**(37.46)**
CASH FLOW FROM INVESTING ACTIVITIES:			
Purchase of Property, Plant and equipment		(26.96)	(44.53)
Capital Work-In-Progress		5.77	3.50
Proceeds from Sale of fixed assets		86.20	0.00
Net cash (used in) / from investing activities	**[B]**	**65.00**	**(41.03)**
CASH FLOW FROM FINANCING ACTIVITIES:			
Proceeds from issuance of Share Capital		-	-
Proceeds from Borrowings		(26.74)	(66.05)
Interest Paid		(28.54)	(38.36)
Net cash from financing activities	**[C]**	**(55.28)**	**(104.41)**
Net Increase in Cash and Cash Equivalents	**[A+B+C]**	**(1,722.01)**	**(182.90)**
Cash and Cash Equivalents at the beginning of the year		**1,745.59**	**1,928.49**
Cash and Cash Equivalents at th end of the year		**23.58**	**1,745.59**

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

Suchit Raghunath Modshing
Digitally signed by Suchit Raghunath Modshing
Date: 2025.05.30 16:59:07 +05'30'

Suchit Modshing
Director
DIN No. 10974977

Place : Thane
Date : 30-May-2025

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

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF
FAMILY CARE HOSPITALS LIMITED,
MUMBAI

Report on the audit of the Annual Financial Results

Opinion

We have audited the accompanying annual financial results of FAMILY CARE HOSPITALS LIMITED for the quarter ended 31st March 2025 and the year to date results for the period from 1st April 2024 to 31st March 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these annual financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March 2025 as wellas the year to date results for the period from 1st April 2024 to 31st March 2025 subject to as stated in Matter of Emphasis.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified undersection 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with theethical requirements that are relevant to our audit of the financial results under the provisionsof the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethicalresponsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



f. An amount of Rs 4.68 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 which have been booked and settled in the current year.

Our conclusion is not qualified in respect of above matters.

Management's Responsibilities for the Annual Financial Results

These quarterly financial results as well as the year to date Annual financial results have been prepared on the basis of annual financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Annual financial results, the Board of Directors are responsible for assessingthe Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the annual financial results as a whole are free from material misstatement, whether due to fraud or error, and toissue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expectedto influence the economic decisions of users taken on the basis of these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for ouropinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



Matter of Emphasis

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 368 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 order dated March 21, 2024 and Rs.3.36 lakhs further to BSE Ltd towards non-compliance with the requirements pertaining to the composition of the Board.

d. The company has vacated its only premises of Mira Road and all hospital activities are closed since October 2024. Only facilities where tie ups with other hospitals for diagnostic and pharmacy related services has been offered.

e. The accompanying statement which contains Rs 74.62 crores in exceptional items. This includes Rs 68.87 crores from related concern M/s Dealmoney Emarketing Pvt. Ltd. and Rs. 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 was 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.

GUPTA & CO. MUMBAI

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basisof accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, futureevents or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the annual financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The annual financial results include the results for the Quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year ended March 31, 2025 and the published year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations.

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

NEENA ROMIL RAMGARHIA
Digitally signed by NEENA ROMIL RAMGARHIA
Date: 2025.05.30 17:36:21 +05'30'

Neena Ramgarhia
Partner
Membership No: 067157

Date: 30/05/2025
Place: Mumbai
UDIN: 25067157BMLCQP9597

Family Care
HOSPITALS LTD.
Caring for your family, just like you do.

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400001

30th May 2025

Ref: Family Care Hospitals Limited (Scrip Code: 516110) ("Company")

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

This is to inform you that, pursuant to Regulation 33(3)(d) and 52 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended from time to time, we hereby declare that, the Statutory Auditors of the Company i.e. M/s. S. M. GUPTA & CO., Chartered Accountants (Firm Registration No. 310015E) have issued an Audit Report with unmodified opinion on the Audited Standalone Financial Results of the Company for the quarter and year ended March 31, 2025.

Kindly take the same on records

For Family Care Hospitals Limited

Suchit Raghunath Modshing
Digitally signed by Suchit Raghunath Modshing
Date: 2025.05.30 18:38:10 +05'30'

Suchit Modsingh
Whole Time Director
DIN: 10974977