

# SCANDENT IMAGING LIMITED

CIN:L93000MH1994PLC080842

Regd Address:503,5th Floor,Churchgate Chambers, New Marine Lines, Mumbai-400020 Tel No.022 23516221  
Email:csscandent@gmail.com;scandentimaging@gmail.com Web:www.scandent.in

14th November 2017

**Department of Corporate Services**

BSE Limited

P. J Towers, Dalal Street

Fort, Mumbai- 400 001

Scrip Code: 516110

Dear Sir/Madam,

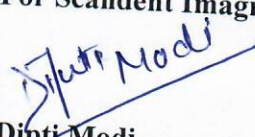
**Sub: Outcome of Board meeting of "Scandent Imaging Limited" held on 14th November, 2017 at 11.00 a.m. and concluded at 6.30 p.m at the Registered Office of the Company:**

The Board of Directors at its meeting held on 14<sup>th</sup> November, 2017 considered and after due deliberation approved the following:

1. Un-audited Financial Results for the Quarter /half year ended 30<sup>th</sup> September, 2017 along with limited review. (enclosed herewith).
2. Notice of Postal Ballot for shifting of registered office of the company outside the local limit of the city.
3. Appointment of M/s. M Siroya and company, Company Secretaries for conducting E-voting for Postal Ballot.

Kindly take this in your records and acknowledge the same.

For Scandent Imaging Limited

  
Dipti Modi  
Company Secretary





SCANDENT IMAGING LIMITED

Statement of unaudited financial results for the quarter and six months ended 30th September, 2017 [Figures in Rs. lakhs unless stated otherwise]

Particulars	Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
	30-09-2017 (Unaudited)	30-06-2017 (Unaudited)	30-09-2016 (Unaudited)	30-09-2017 (Unaudited)	30-09-2016 (Unaudited)	31-03-2017 (Audited)
<b>1 Revenue from operations</b>						
Net sales/income from operations						
Other income	98.55	88.56	37.83	187.11	77.45	179.80
<b>Total Revenue</b>	3.36	3.86	4.35	7.22	8.64	18.74
<b>2 Expenses</b>	101.91	92.42	42.18	194.33	86.09	198.54
Cost of Materials consumed						
Purchase of stock-in-trade						
Changes in inventories of finished goods, work-in-progress and stock-in-trade						
Employee cost						
Finance cost	13.51	13.17	13.13	26.68	25.84	48.61
Depreciation and amortisation expense	1.09	0.74	0.27	1.83	0.54	1.05
Other expenses	6.23	5.30	13.43	11.53	24.88	24.65
<b>Total expenses</b>	31.42	26.85	24.44	58.27	46.63	104.59
<b>3 Profit / (Loss) before exceptional and extra ordinary item and tax (1-2)</b>	52.25	46.06	51.27	98.31	97.89	178.90
4 Exceptional items	49.66	46.36	(9.09)	96.02	(11.80)	19.64
<b>5 Profit / (Loss) before extra Ordinary items and tax (3 - 4)</b>	-	-	-	-	-	-
6 Extraordinary items	49.66	46.36	(9.09)	96.02	(11.80)	19.64
<b>7 Profit / (Loss) before tax (5 - 6)</b>	-	-	-	-	-	-
Tax expense	49.66	46.36	(9.09)	96.02	(11.80)	19.64
(1) Current Tax						
(2) Deferred Tax	8.56	8.83	-	17.39	-	3.85
<b>8 Profit / (Loss) for the Period (6 - 7)</b>	-	-	-	-	-	-
<b>9 Other Comprehensive income (net of tax)</b>	41.10	37.53	(9.09)	78.63	(11.80)	15.79
Items that will not be reclassified to Profit and Loss						
Items that will be reclassified to Profit and Loss						
<b>10 Total Comprehensive income for the period (9+10)</b>	-	-	-	-	-	-
11 Paid-up equity share capital (Face Value - Rs.10 per share)	41.10	37.53	(9.09)	78.63	(11.80)	15.79
12 Reserve excluding Revaluation Reserve	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00	3,210.00
13 Earnings Per Share (of Rs. 10/- each) (not annualised):						
Basic and Diluted earnings per share Rs.	0.128	0.117	(0.028)	0.245	(0.037)	0.049

Notes:

- The Statement of standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of The Companies Act, 2013, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI). Consequently, the results for the quarter and half year ended 30 September 2017 have been restated to comply with Ind AS to make them comparable.
- The format for unaudited financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI's circular dated 5 July 2016, Ind AS and Schedule III (Division II) to The Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- The above Unaudited Financial Results were reviewed by Audit Committee and were thereafter approved by Board of Directors of the Company at their meeting held on 14th November, 2017. The Statutory auditor carried out a limited review of the above Financial Results.
- Reconciliation between the results as reported under previous Generally Accepted Accounting Principles (IGAAP) and Ind AS are summarized below:

Particulars	Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
	30-09-2017	30-06-2017	30-09-2016	30-09-2017	30-09-2016	31-03-2017
<b>Profit After Tax under IGAAP</b>						
Add/(Less) - Profit/(Loss) Adjustment under Ind AS	41.10	37.53	(9.09)	78.63	(11.80)	15.79
<b>Profit After Tax under Ind AS</b>	-	-	-	-	-	-
Other Comprehensive Income	41.10	37.53	(9.09)	78.63	(11.80)	15.79
<b>Total Comprehensive Income</b>	41.10	37.53	(9.09)	78.63	(11.80)	15.79

- Segment reporting as per Accounting Standard AS-17 is not applicable as Company operates only in one segment i.e. Health Care Services
- The Board of Directors approved postal ballot notice for change of register office outside the local limit of Mumbai
- Previous years / period figures have been regrouped or reclassified wherever necessary to make them comparable with the figures of the current period.
- Additional disclosure in accordance with Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:  
Company raised the fund by way of Preferential allotment of Equity Shares and utilization for same upto September 30, 2017 is as under.

Particulars	(Rs. in lakhs)
<b>FUND RAISED -</b>	<b>Amount (Rs.)</b>
By issue of 29100000 Equity Shares of Rs. 10/- each on 13/11/2014 @ Rs. 1.50 (Discount of Rs. 8.50 per share)	436.50
<b>FUND UTILISED -</b>	
Purchase of Plant & Machinery up to 30/09/2017	232.00
Balance lying in Bank	204.50

For and on behalf of the Board of Directors  
Scandent Imaging Limited



Gautam Deshpande  
Managing Director  
DIN NO. 00975368

Place: Mumbai  
Date: 14th November, 2017



**SCANDENT IMAGING LIMITED**  
Statement of Assets and Liabilities as at September 30, 2017

[Figures in Rs. lakhs unless stated otherwise]

PARTICULARS	As At	As At
	30/09/2017	31/03/2017
	Unaudited	Audited
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital		
(b) Other equity	3,210.00	3,210.00
	(2,722.06)	(2,800.66)
<b>LIABILITIES</b>	<b>487.94</b>	<b>409.34</b>
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Other financial liabilities	29.52	-
(b) Provisions	-	-
(c) Other non-current liabilities	1.69	1.69
	-	-
<b>Total Non-current liabilities</b>	<b>31.21</b>	<b>1.69</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payable	85.66	133.00
(iii) Other financial liabilities	-	-
(b) Provisions	-	-
(c) Current tax liability (net)	17.40	2.31
(d) Other current liabilities		
	35.41	3.48
<b>Total Current liabilities</b>	<b>138.47</b>	<b>138.79</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>657.62</b>	<b>549.82</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and equipment		
(b) Capital Work in Progress	286.32	243.83
(c) Investments Property	66.85	60.21
(d) Other Intangible assets	-	-
(e) Intangible assets under development	-	-
(f) Financial assets	-	-
(i) Investments		
(ii) Loan	-	-
(iii) Other financial assets	-	-
(g) Deferred tax assets (net)	-	-
(h) Non-current tax assets (net)	-	-
(i) Other non-current assets	-	-
	-	-
<b>Total Non-current assets</b>	<b>353.17</b>	<b>304.04</b>
<b>Current assets</b>		
(a) Inventories		
(b) Financial assets		
(i) Other investments		
(ii) Trade receivables		
(iii) Cash and cash equivalents/Bank Balance	49.00	-
(iv) Other financial assets	218.63	238.40
(c) Other current assets	31.54	3.08
	5.28	4.30
Assets classified as held for sale	304.45	245.78
	-	-
<b>Total Current assets</b>	<b>304.45</b>	<b>245.78</b>
<b>TOTAL - ASSETS</b>	<b>657.62</b>	<b>549.82</b>

For and on behalf of the Board of Directors  
Scandent Imaging Limited



Place: Mumbai  
Date: 14th November, 2017





**M.B. AGRAWAL & CO.**  
**CHARTERED ACCOUNTANTS**

Web.: mbaconsultants.in

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Tel.: 2431 4881 / 82, Fax : 2436 3312  
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M. B. AGRAWAL F.C.A., F.I.V.  
YATIN MEHTA F.C.A.  
RAMESHMAL SANGHAVI F.C.A.  
SANJAY LUNKAD F.C.A., D.I.S.A. (ICA)

HARSHAL AGRAWAL F.C.A., D.I.S.A. (ICA), C.I.S.A.  
SUBODH N. AGRAWAL F.C.A.  
HERIN SHAH A.C.A.

**Limited Review Report**

To,  
The Board of Directors,  
Scandent Imaging Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Scandent Imaging Limited ("the Company") for the quarter and half year ended on 30<sup>th</sup> September, 2017 (the "statement").

This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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.

We conducted our review in accordance with the 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For M. B. Agrawal & Co.  
Chartered Accountants  
ICAI FRN 100137W

M. B. Agrawal  
Partner  
Membership No. 009045

Place: Mumbai  
Date: 14<sup>th</sup> November, 2017