

SCANDENT IMAGING LIMITED

CIN:L93000MH1994PLC080842

Reg. Office: Plot No. A-357, Road No. 26, Wagle Industrial Estate, MIDC, Thane (W) - 400604 Maharashtra.

Tel No.022 25833205 Email: csscandent@gmail.com, scandentimaging@gmail.com, www.scandent.in

June 29, 2021

To,

The Bombay Stock Exchange Limited Department of Corporate Services, Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai 400 001.

BSE Scrip Code: 516110

Respected Sir/Madam,

<u>Sub:</u> <u>Outcome of Board Meeting of "Scandent Imaging Limited" held on Tuesday, June 29,</u> 2021 commenced at 03.00 p.m. and concluded at 5.10 p.m.

The Board of Directors at its Meeting held on Tuesday, June 29, 2021 considered and after due deliberation approved the following:

- The Audited financial results for the Fourth Quarter and Financial Year ended on March 31, 2021 of the financial Year 2020-21 in the format specified under Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- 2. Audit Report issued by M/s. M. B. Agrawal & Co., Chartered Accountants, the Statutory Auditors of the Company on the Audited financial results for the Fourth quarter and Financial Year ended on March 31, 2021; and
- 3. Declaration regarding the Auditor's report with unmodified opinion on the Audited Financial Results for the Financial Year ended on March 31, 2021 pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.
- 4. Appointment of Dr. Rajeev Singh as Non Executive Non Independent Director of the Company.
- 5. Appointment of Dr. Rahul Sathe as a Non Executive Non Independent Director of the Company.

We request you to take this information on records.

Thanking You,

Yours Faithfully,

For Scandent Imaging Limited

muscele Sheetal Musale Company Secretary and Compliance Officer

Encl: a/a



M.B. AGRAWAL & CO. CHARTERED ACCOUNTANTS

Web .: mbaconsultants.in

M. B. AGRAWAL F.C.A., F.I.V. YATIN MEHTA F.C.A. RAMESHMALSANGHAVI F.C.A. SANJAY LUNKAD F.C.A., D.I.S.A. (ICA) 204 C, Mhatre Pen Bldg., Senapati Bapat Marg, Dadar (West), Mumbai - 400 028. Tel.: 2431 4881 / 82, Fax : 2436 3312 E-mail : mbaandco@yahoo.co.in

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. JENNY BHAVSAR A.C.A., LL.B.

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF SCANDENTIMAGINGLIMITED, MUMBAI

- 1. We have audited the accompanying Standalone Financial Results of SCANDENT IMAGING LIMITED ("the Company"), for the quarter and year ended March 31, 2021 ("the Statement"), being submitted by theCompany pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
- 2. This Statement, which is the responsibility of the Company's Management and approved by theBoard of Directors. The Statementas it relates to March 31, 2021 has been compiled from the related standalone Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section133 of the Companies Act, 2013 read with relevant rules issued thereunder ('Ind AS') and other accounting principles generally accepted in India. Our responsibility is to express an opinion on theStatement based on our audit of such standalone IndAS financial statements and annual standalone financial statements.
- 3. We conducted our audit in accordance with the Standards on Auditing issued by the InstituteofChartered Accountants of India. Those Standards require that we comply with ethicalrequirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is freefrom material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud orerror. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the Statement 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. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimatesmade by the Management, as well as evaluating the overall presentation of the Statement.

We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis forour audit opinion.



- 4. In our opinion and to the best of our information and according to the explanations given to us, theStatement:
 - i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No.CIR/CFD/FAC/62/2016 dated July 5, 2016; and
 - ii) gives a true and fair view in conformity with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India of the net profitand total comprehensive income for the period and other financial information of the Company for the quarter and year ended March 31, 2021.
- 5. The Statement includes the results for the Quarter ended March 31, 2021 being the balancing figure between audited figures in respect of the full financial year 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.

ForM B AGRAWAL & CO. Chartered Accountants Firm's Reg. No.: 100137W

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M B AGRAWAL Partner Membership No. 9045

Date:29th June,2021 Place: Mumbai UDIN : 21009045AAAABQ8547



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Scandent Imaging Limited Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2021

			uarter Ended	T	lakhs unless stat Year Er	nded			
	Particulars	31.03.2021 31.12.2020		31.03.2020	31.03.2021 31.03.2020				
	Particulars	Audited	Unaudited	Audited	Audited	Audited			
		739.13	836.59	317.45	3,535.50	1,324.60			
_	Revenue from Operations	1.60	0.06	(0.70)	1.77	1.65			
	Other Income	740.73	836.65	316.76	3,537.27	1,326.25			
╇	Total Income (1 + 2)	/ 10.73	030103						
	Expenses	46.40	72.27	22.00	372.87	82.46			
	Purchase of Stock-In-Trade	40.10	7 2.2.7						
	Changes in inventories of finished goods, work-in-	3.57	4.72	0.91	(1.08)	(10.54			
_	progress and stock-in-trade	111.71	89.60	59.57	346.05	272.73			
	Employee Benefits Expense	13.74	19.56	32.45	78.47	82.8			
	Finance Costs	35.43	35.86	34.73	141.60	127.63			
	Depreciation and Amortisation Expense	393.80	483.27	165.55	2,034.16	767,2			
	Other Expenses		705.29	315.22	2,972.07	1,322.40			
	Total Expenses (4)	604.65							
5	Profit / (Loss) before exceptional items and tax (3 -	136.08	131.36	1.54	565.20	3.8			
	4)				-				
5	Exceptional items	126.00	121.26	1.54	565.20	3.8			
7	Profit / (Loss) before tax (5 + 6)	136.08	131.36	1.54	555.20				
8	Tax expense	45.45	24.91	1.00	157.79	1.0			
	(a) Current Tax	46.16	34.21	-	107.77				
	(b) Deferred Tax Credit / (Charge)								
	(c) Earlier Year	-	-	0.54	407.41	2.8			
9	Profit / (Loss) for the year (7 - 8)	89.92	97.15	0.54	407.41	2.0			
.0	Other Comprehensive income								
	(a) (i) Items that will not be reclassified to Profit or								
	Loss								
-†	Re-measurement of defined benefit plans	(1.43)	-	0.94	(1.43)	0.9			
	(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			· .		_			
1		-	-	-					
	Loss (ii) Income tax relating to items that will be					1 _			
	(ii) Income tax relating to items that will be	-	-						
	reclassified to profit or loss				(1.10)				
	Other Comprehensive income for the year (10)	[1.43]		0.94	(1.43)	0.9			
		·		<u> </u>					
11	Total Comprehensive income for the year (9 + 10)	88.49	97.15	1.48	405.98	3.7			
11					<u> </u>	<u> </u>			
40	Paid-up equity share capital (Face Value - ₹10 per	3,210.00	3,210.00	3,210.00	3,210.00	3,210.0			
12	share)		. <u> </u>	<u> </u>					
	Earnings Per Share (of ₹ 10/- each) (not			0.002	1.27	0.0			
13	Paci	c 0.28	0.30	0.002	1,47				
	and Diluted earnings per share ₹			<u> </u>					
Not	es:			0	de (Ind AS) or p	rescribed un			
1		in accordance v	vith Indian Acco	ounting Standar	as (ind As) as p	015 Compa			
1	Section 133 of the Companies Act 2013, read with Ru	le 3 of the Com	panies (Indian	Accounting Sta	ndaros) Rules, 2	dia There is			
	The Statement of financial results have been prepared in accordance with initial reconning standards) Rules, 2015, Compan Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Compan (Indian Accounting standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India. There is								
	a line have been porrived by the Au	dit Committee a	nd approved by	the Board of Di	rectors at its me	eting neid on			
2	Line and the second by the Statutory Audit	ors							
	29, 2021 and have been reviewed by the standard	100 is not appli	cable as Comna	ny operates on	ly in one segme	nt i.e, Health			
	29, 2021 and have been reviewen by the statutory ruditors. Segment reporting as per Indian Accounting Standard 108 is not applicable as Company operates only in one segment i.e, Healthc								
3	Segment reporting as per mutan Accounting occurrence					in ancial year			
3			· · · · · · · · · · · · · · · · · · ·		ires for the tun i	mancial year			
	Services.	s the halancing	figures between	the audited fig	4				
4	Services. Figures for the quarter ended March 31, 2021 represent	s the balancing	figures between Incial year ende	the audited fig d March 31, 202	1	th the figure			
4	Services. Figures for the quarter ended March 31, 2021 represent	s the balancing	figures between incial year ende herever necess	the audited fig d March 31, 202 ary to make the	1. m comparable w	vith the figure			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of	s the balancing	figures between incial year ende herever necess	the audited fig d March 31, 202 ary to make the	1. m comparable w	ith the figure			
4	Services. Figures for the quarter ended March 31, 2021 represent	s the balancing	figures between incial year ende herever necess	ary to make the	m comparable w	vith the figure			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of the current period.	s the balancing	figures between ancial year ende herever necess	ary to make the	m comparable w	rith the figure			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of the current period. For M. B. AGRAWAL & CO	s the balancing	figures between ancial year ende herever necess	ary to make the	m comparable w	rith the figure			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of the current period.	s the balancing	figures between ancial year ende herever necess	ary to make the	m comparable w nalf of the Board Scandent Ima	ith the figure d of Director aging Limite			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of the current period. For M. B. AGRAWAL & CO CHARTERED ACCOUNTANTS	s the balancing	figures between ancial year ende herever necess	ary to make the	m comparable w nalf of the Board Scandent Im: Pando	of Director			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of the current period. For M. B. AGRAWAL & CO CHARTERED ACCOUNTANTS	s the balancing uarter of the fina or reclassified w	herever necessa	ary to make the	m comparable w nalf of the Board Scandent Ima Pando Prabha	of Director			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of the current period. For M. B. AGRAWAL & CO CHARTERED ACCOUNTANTS	s the balancing	herever necessa	ary to make the	m comparable w nalf of the Board Scandent Im: Pando	of Director aging Limite			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of the current period. For M. B. AGRAWAL & CO	s the balancing uarter of the fina or reclassified w	herever necessa	ary to make the	m comparable w nalf of the Board Scandent Im Pando Prabha Naig	o f Director aging Limite o jourseling akar base Pandoo Nai			
4	Services. Figures for the quarter ended March 31, 2021 represent the published year to date reviewed figures upto third q Previous years / periods figures have been regrouped of the current period. For M. B. AGRAWAL & CO CHARTERED ACCOUNTANTS	s the balancing uarter of the fina or reclassified w	herever necessa	ary to make the	m comparable w nalf of the Board Scandent Ima Pando Prabha Naig Mana	of Director			

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SCANDENT IMAGING LIMITED

Statement of Assets and Liabilities as on 31 March 2021

		[Figures in ₹ lakhs unless	stated otherwise
NO	PARTICULARS	AS AT 31.03.2021 (Audited)	AS AT 31.03.2020 (Audited)
1	ASSETS		
	Non-Current Assets		
	(a) Property, Plant and Equipment	801.17	952.49
	(b) Capital Work-In-Progress	9.27	3.70
	(c) Financial Assets		110.97
	(i) Others	119.99	119.36
_	Total Non- Current Assets	930.43	1,075.55
	Current Assets	20.00	29.20
	(a) Inventories	30.28	29.20
	(b) Financial assets	002.17	409.09
	(i) Trade Receivable	903.16 43.80	161.20
	(ii) Cash and Cash Equivalents	43.80	26.30
	(iii) Other Financal Assets	78.95	11.63
	(c) Other Current Assets	1,107.29	637.42
	Total Current Assets	1,107.29	
		2,037.72	1,712.97
	TOTAL - ASSETS		
2			
	EQUITY	3,210.00	3,210.00
	(a) Equity Share Capital	(2,302.77)	(2,708.75
	(b) Other Equity	907.23	501.25
3	LIABILITIES		
5	Non - Current Liabilities		
	(a) Financial Liabilities		(74 0/
	(i) Borrowings	432.11	671.86
	(b) Provisions	165.37	5.18
	Total Non - Current Liabilities	597.48	677.04
	Current Liabilities		
	(a) Financial Liabilities	117.51	281.0
	(i) Borrowings	216.31	190.4
	(ii) Trade Payables	95.06	25.7
	(iii) Other Financial Liabilities	103.44	36.9
	(b) Other Current Liabilities	0.69	0.5
	(c) Provisions	533.02	534.6
	Total Current Liabilities		
		2,037.72	1,712.9

For M. B. AGRAWAL & CO CHARTERED ACCOUNTANTS For and on behalf of the Board of Directors Scandent Imaging Limited

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Pandoo Digitally signed by Pandoo Prahbakar Prabhakar Waig

Prabhakar Naig Data 2021.06.29 Naig 13:24:56+05'30'

Pandoo Naig Managing Director DIN No. 00158221

Place : Thane Date : 29 Jun 2021

Partner

oaw

UDIN: 21009045 AAAAB08547

SCANDENT IMAGING LIMITED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

Particulars		Year ended Mar 31, 2021 ₹	Year ended Mar 31, 2020 ₹
CASH FLOW FROM OPERATING ACTIVITIES:			
Net Profit / (Loss) before tax and extraordinary items		565.20	3.85
Adjustments for:		141.00	127.63
Depreciation and Amortisation Expense		141.60 30.07	14.32
Loss on Sale of Fixed Assets		30.07	82,87
Interest Paid			
Operating Profit / (Loss) before working capital changes		815.34	228.67
Adjustments for:		(494.07)	(158.29
(Increase) / Decrease in Trade Receivables		(25.44)	44.06
(Increase) / Decrease in Other Financial Assets		(1.08)	(10.54
(Increase) / Decrease in Inventories		(67.32)	(2.44
(Increase) / Decrease in Other Current Assets		66.48	(14.89
Increase / (Decrease) in Other Current Liabilities		158.96	0.48
Increase / (Decrease) in Provisions	ļ	25.86	. (44.44
Increase / (Decrease) in Trade Payables		69.33	(4.87
Increase / (Decrease) in Other Financial Liabilities		548.06	37.74
Cash generated from / used in operations		(157.79)	(1.00
Direct Taxes paid (net of refunds received)		-	-
Extraordinary items	EAT	390.27	36.74
Net cash from / (used in) operating activities	[A]	570,27	2017
CASH FLOW FROM INVESTING ACTIVITIES:		(77.74)	(284.84
Purchase of Property, Plant and equipment		51.81	52.7
Proceeds from Sale of fixed assets			(232.0)
Net cash (used in) / from investing activities	[B]	(25.93)	(232.0
CASH FLOW FROM FINANCING ACTIVITIES:			392.5
Proceeds from Borrowings		(403.28) (78.47)	(82.8
Interest Paid	-	• •	309.6
Net cash from financing activities	[C]	(481.75)	
Not Increase in Cash and Cash Equivalents	[A+B+C]	(117.40)	114.3
Cash and Cash Equivalents at the beginning of the year		161.20	46.8
Cash and Cash Equivalents at the end of the year		43.80 on behalf of the b	161.2

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"or M. B. AGRAWAL & CO. CHARTERED ACCOUNTANTS manue Partner Scandent Imaging Limited

Pandoo Digitally signed by Pandoo Prabhakar Naig Naig Naig Naig 132524 +0530

Pandoo Naig **Managing Director** DIN No. 00158221

Place : Thane Date : 29 Jun 2021

UDIN: 21009045AAAABQ8547



SCANDENT IMAGING LIMITED

CIN:L93000MH1994PLC080842

Reg. Office: Plot No. A-357, Road No. 26, Wagle Industrial Estate, MIDC, Thane (W) - 400604 Maharashtra.

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June 29, 2021

То

The Bombay Stock Exchange Limited Department of Corporate Services Phiroze Jeejeebhoy Towers, Dalal Street, Fort, Mumbai- 400 001

Scrip Code: 516110

Dear Sir/Madam,

Subject:Declaration pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 33 (3) (d) of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company M/s. M. B. Agrawal & Co, Chartered Accountants (Firm Registration No.100137W) have issued the Audit Report with Unmodified Opinion in respect of the Audited Financial Results for the fourth quarter & financial year ended on March 31, 2021.

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Kindly take the same on your record.

Thanking You,

Yours truly,

For Scandent Imaging Minited Sheetal Musale Company Secretary and Compliance Officer