

# 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 25825205; Email: [csscandent@gmail.com](mailto:csscandent@gmail.com); Web: [www.scandent.in](http://www.scandent.in)

**July 31, 2020**

**To**  
**BSE Limited**  
Department of Corporate Services  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai- 400 001

**BSE Scrip Code: 516110**

**Respected Sir/Madam,**

**Sub: Outcome of Board Meeting of “Scandent Imaging Limited” held on Friday, July 31, 2020 commenced at 11.00 a.m. and concluded at 5.00 p.m.**

The Board of Directors at its Meeting held on Friday, July 31, 2020 considered and after due deliberation approved the following:

1. Audited Financial Results for the quarter ended and year ended March 31, 2020 along with Independent Auditor's Report
2. Declaration regarding the Auditor's report with unmodified opinion on the Audited Financial Results for the Financial Year ended on March 31, 2020 pursuant to Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015.

We request you to take this information on Records.

Thanking You,

Yours Faithfully,  
**For Scandent Imaging Limited**

Sd/-  
**Amit Tyagi**  
**Chief Financial Officer**

**Encl: a/a**



**M. B. AGRAWAL & CO.**

**CHARTERED ACCOUNTANTS**

Web.: mbaconsultants.in

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

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.

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

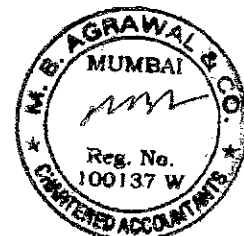
## INDEPENDENT AUDITORS' REPORT

**TO THE BOARD OF DIRECTORS OF  
SCANDENT IMAGING LIMITED,  
MUMBAI**

1. We have audited the accompanying Standalone Financial Results of SCANDENT IMAGING LIMITED ("the Company"), for the quarter and year ended March 31, 2020 ("the Statement"), being submitted by the Company 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 the Board of Directors. The Statement as it relates to March 31, 2020 has been compiled from the related standalone Ind AS financial statements which has been prepared in accordance with the Indian Accounting Standards prescribed under Section 133 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 the Statement 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 Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free from material misstatement.

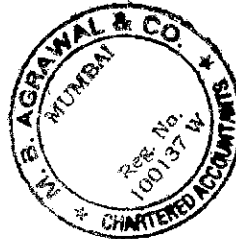
An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making 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 estimates made 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 for our audit opinion.



4. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
- 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 profit and total comprehensive income for the period and other financial information of the Company for the quarter and year ended March 31, 2020.
5. The Statement includes the results for the Quarter ended March 31, 2020 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.

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



A handwritten signature in black ink, appearing to read "M.B. Agrawal".

M B AGRAWAL  
Partner  
Membership No. 9045

Date: 31<sup>st</sup> July, 2020  
Place: Mumbai  
UDIN : 20009045AAAAAL6184

**Scandent Imaging Limited**  
**Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2020**

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2020	31.12.2019	31.03.2019	31.03.2020	31.03.2019
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from Operations	317.45	352.19	513.46	1,324.60	1,418.93
2	Other Income	(0.70)	0.94	1.70	1.65	4.31
3	<b>Total Income (1 + 2)</b>	<b>316.76</b>	<b>353.13</b>	<b>515.16</b>	<b>1,326.25</b>	<b>1,423.24</b>
4	<b>Expenses</b>					
	Purchase of Stock-In-Trade	22.00	21.88	26.81	82.46	77.66
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.91	(3.33)	0.79	(10.54)	(11.86)
	Employee Benefits Expense	59.57	62.23	71.12	272.73	345.05
	Finance Costs	32.45	16.05	13.79	82.87	50.32
	Depreciation and Amortisation Expense	34.73	33.68	26.91	127.63	93.86
	Other Expenses	165.55	219.43	241.08	767.25	862.86
	<b>Total Expenses (4)</b>	<b>315.22</b>	<b>349.94</b>	<b>380.50</b>	<b>1,322.40</b>	<b>1,417.89</b>
5	<b>Profit / (Loss) before exceptional items and tax (3 - 4)</b>	<b>1.54</b>	<b>3.19</b>	<b>134.66</b>	<b>3.85</b>	<b>5.35</b>
6	Exceptional items	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5 + 6)</b>	<b>1.54</b>	<b>3.19</b>	<b>134.66</b>	<b>3.85</b>	<b>5.35</b>
8	<b>Tax expense</b>					
	(a) Current Tax	1.00	-	1.03	1.00	1.03
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-
	(c) Earlier Year	-	-	2.40	-	2.40
9	<b>Profit / (Loss) for the year (7 - 8)</b>	<b>0.54</b>	<b>3.19</b>	<b>131.23</b>	<b>2.85</b>	<b>1.92</b>
10	<b>Other Comprehensive income</b>					
	(a) (i) Items that will not be reclassified to Profit or Loss	-	-	-	-	-
	Re-measurement of defined benefit plans	0.94	-	0.45	0.94	0.45
	(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	-	-	-	-	-
	<b>Other Comprehensive income for the year (10)</b>	<b>0.94</b>	<b>-</b>	<b>0.45</b>	<b>0.94</b>	<b>0.45</b>
11	<b>Total Comprehensive income for the year (9 + 10)</b>	<b>1.48</b>	<b>3.19</b>	<b>131.68</b>	<b>3.79</b>	<b>2.37</b>
12	<b>Paid-up equity share capital (Face Value - Rs.10 per share)</b>	<b>3,210.00</b>	<b>3,210.00</b>	<b>3,210.00</b>	<b>3,210.00</b>	<b>3,210.00</b>
13	<b>Earnings Per Share (of Rs. 10/- each) (not annualised): Basic and Diluted earnings per share Rs.</b>	<b>0.002</b>	<b>0.010</b>	<b>0.41</b>	<b>0.01</b>	<b>0.01</b>

**Notes:**

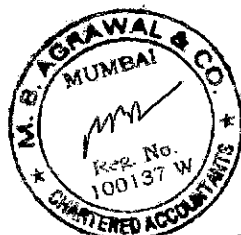
1	The Statement of financial results have been prepared in accordance with Indian Accounting Standards (Ind AS). The Company has adopted Indian Accounting Standards ('IND AS') from 1 April 2017 as prescribed under Section 133 of the Companies Act 2013, read with the relevant rules issued thereunder and accordingly, these financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles as stated therein.
2	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on July 31, 2020 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	Figures for the quarter ended March 31, 2020 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, 2020.
5	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  
Scandent Imaging Limited

**GAUTAM  
MOHAN  
DESHPANDE**

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**Gautam Deshpande**  
Managing Director  
DIN NO. 00975368



Place : Thane  
Date : 31 Jul 2020

**SCANDENT IMAGING LIMITED**  
Statement of Assets and Liabilities as on 31st March, 2020

[Figures in Rs. lakhs unless stated otherwise]

NO	PARTICULARS	AS AT	
		31.03.2020	31.03.2019
		(Audited)	(Audited)
<b>1</b>	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	952.49	860.52
	(b) Capital Work-In-Progress	3.70	5.55
	(c) Financial Assets		
	(i) Investments	-	-
	(ii) Loans	-	-
	(iii) Others	119.36	182.27
	(d) Other Non-Current Assets	-	-
	<b>Total Non- Current Assets</b>	<b>1,075.55</b>	<b>1,048.34</b>
	<b>Current Assets</b>		
	(a) Inventories	29.20	18.66
	(b) Financial assets		
	(i) Trade Receivable	409.09	250.80
	(ii) Cash and Cash Equivalents	161.20	46.84
	(iii) Loans	-	-
	(iv) Other Financial Assets	26.30	7.45
	(c) Other Current Assets	10.63	7.25
	<b>Total Current Assets</b>	<b>636.42</b>	<b>331.00</b>
	<b>TOTAL - ASSETS</b>	<b>1,711.97</b>	<b>1,379.34</b>
<b>2</b>	<b>EQUITY AND LIABILITIES</b>		
	<b>EQUITY</b>		
	(a) Equity Share Capital	3,210.00	3,210.00
	(b) Other Equity	(2,708.75)	(2,712.54)
		<b>501.25</b>	<b>497.46</b>
<b>3</b>	<b>LIABILITIES</b>		
	<b>Non - Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	671.86	554.86
	(b) Provisions	4.18	4.13
	(c) Other Non-Current Liabilities	-	-
	<b>Total Non - Current Liabilities</b>	<b>676.04</b>	<b>558.98</b>
	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	281.04	5.49
	(ii) Trade Payables	190.45	234.89
	(iii) Other Financial Liabilities	25.74	30.60
	(b) Other Current Liabilities	36.96	51.85
	(c) Provisions	0.50	0.07
	(d) Current Tax Liabilities (Net)	-	-
	<b>Total Current Liabilities</b>	<b>534.68</b>	<b>322.89</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,711.97</b>	<b>1,379.34</b>

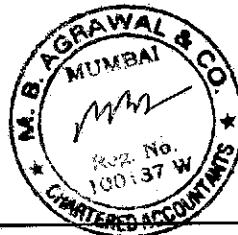
For and on behalf of the Board of Directors

Scandent Imaging Limited

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MOHAN  
DESHPANDE

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Gautam Deshpande  
Managing Director  
DIN NO. 00975368

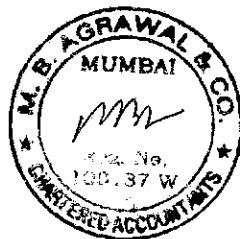


Place : Thane  
Date : 31 Jul 2020

**SCANDENT IMAGING LIMITED**  
**CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2020**

Particulars	Year ended March 31, 2020 Rs.	Year ended March 31, 2019 Rs.
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Net Profit / (Loss) before tax and extraordinary items	3.85	5.34
Adjustments for:		
Depreciation and Amortisation Expense	127.63	93.86
Loss on Sale of Fixed Assets	14.32	-
Interest Paid	(82.87)	(50.32)
<b>Operating Profit / (Loss) before working capital changes</b>	<b>62.93</b>	<b>48.88</b>
Adjustments for:		
(Increase) / Decrease in Trade Receivables	(158.29)	(250.80)
(Increase) / Decrease in Other Financial Assets	44.06	(47.97)
(Increase) / Decrease in Inventories	(10.54)	(11.86)
(Increase) / Decrease in Other Current Assets	(2.44)	(0.19)
Increase / (Decrease) in Other Current Liabilities	(14.89)	(376.40)
Increase / (Decrease) in Provisions	0.48	(21.73)
Increase / (Decrease) in Trade Payables	(44.44)	223.65
Increase / (Decrease) in Other Financial Liabilities	(4.87)	27.36
<b>Cash generated from / used in operations</b>	<b>(128.00)</b>	<b>(409.05)</b>
Direct Taxes paid (net of refunds received)	(1.00)	(3.43)
Extraordinary items	-	-
<b>Net cash from / (used in) operating activities</b> [A]	<b>(129.00)</b>	<b>(412.49)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Property, Plant and equipment	(284.84)	(150.59)
Proceeds from Sale of fixed asstes	52.77	-
<b>Net cash (used in) / from investing activities</b> [B]	<b>(232.07)</b>	<b>(150.59)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Proceeds from Borrowings	392.56	535.56
Interest Paid	82.87	50.32
<b>Net cash from financing activities</b> [C]	<b>475.43</b>	<b>585.87</b>
<b>Net Increase in Cash and Cash Equivalents</b> [A+B+C]	<b>114.36</b>	<b>22.80</b>
<b>Cash and Cash Equivalents at the beginning of the year</b>	<b>46.84</b>	<b>24.04</b>
<b>Cash and Cash Equivalents at th end of the year</b>	<b>161.20</b>	<b>46.84</b>

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



GAUTAM MOHAN  
DESHPANDE

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**Gautam Deshpande**  
**Managing Director**  
**DIN No. 00975368**

Place : Thane  
Date : 31 Jul 2020

# 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 25825205; Email: [csscandent@gmail.com](mailto:csscandent@gmail.com); Web: [www.scandent.in](http://www.scandent.in)

**July 31, 2020**

To  
**BSE 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 quarter & year ended on March 31, 2020.

Kindly take the same on your record.

Thanking You,

Yours truly,

**For Scandent Imaging Limited**

Sd/-  
**Gautam Deshpande**  
**Managing Director**  
**DIN 00975368**