



**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.

**LIMITED REVIEW REPORT FOR QUARTER AND HALF YEAR ENDED 30<sup>TH</sup> SEPTEMBER, 2018**

To,  
The Board of Directors,  
Scandent Imaging Limited  
Plot No. 357, Road No. 26,  
Wagle Industrial Estate,  
MIDC, Thane (West) - 400604

**Re: Report on financial Results for the quarter and half year ended 30<sup>th</sup> September, 2018**

1. We have reviewed the accompanying statement of unaudited financial results of **Scandent Imaging Limited** ('the company') for the quarter and half year ended 30<sup>th</sup> September, 2018 ('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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in 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. Our responsibility is to issue a report on these financial statements based on our review.
2. 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.



**Branch** : 610, Churchgate Chambers, 5, New Marine Lines, Churchgate, Mumbai - 400 020.

: 3044, Agra Road, Dhule, Maharashtra - 424 001.

: 306, Swastik Corporate, Disa Park, LBS Marg, Ghatkopar (W), Mumbai - 400 077.

3. Based on our review conducted as 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, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For M. B. Agarwal & CO.  
Chartered Accountants  
Firm Registration NO.100137W



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

M. B. Agarwal  
Partner  
Membership No. 9045

Place: Mumbai  
Date: 14<sup>th</sup> Nov, 2018

SCANDENT IMAGING LIMITED

Statement of Assets and Liabilities as on 30th September, 2018

[Figures in Rs. lakhs unless stated otherwise]

PARTICULARS	STANDALONE	
	AS ON	
	30.09.2018 Unaudited	31.03.2018 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and equipment	709.80	723.70
(b) Capital work-in-progress	87.84	85.64
(c) Investments Property		
(d) Other Intangible assets		
(e) Intangible assets under development		
(f) Financial assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loans		
(iv) Other financial assets		
(g) Deferred tax assets (net)		
(h) Other non-current assets	134.98	134.29
<b>Total Non-current assets</b>	<b>932.62</b>	<b>943.63</b>
<b>Current assets</b>		
(a) Inventories	8.83	6.80
(b) Financial assets		
(i) Investments		
(ii) Trade receivables	118.00	-
(iii) Cash and cash equivalents	59.77	24.04
(iv) Bank Balances other than (iii) above		
(v) Loans		
(vi) Other financial assets		
(c) Current assets	2.40	
(d) Other current assets	20.23	14.07
<b>Total Current assets</b>	<b>209.23</b>	<b>44.91</b>
<b>TOTAL - ASSETS</b>	<b>1,141.85</b>	<b>988.54</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
(a) Equity share capital	3,210.00	3,210.00
(b) Other equity	(2,844.44)	(2,714.95)
	365.56	495.05
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	26.45	24.79
(ii) Trade payables		
(iii) Other financial liabilities		
(b) Provisions	4.92	4.90
(c) Deferred tax liabilities		
(d) Other non-current liabilities		
<b>Total Non-current liabilities</b>	<b>31.37</b>	<b>29.69</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings		
(ii) Trade payables	6.54	11.24
(iii) Other financial liabilities		3.24
(b) Other current liabilities		
(c) Provisions		21.07
(d) Current liabilities	738.38	428.25
<b>Total Current liabilities</b>	<b>744.92</b>	<b>463.80</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,141.85</b>	<b>988.54</b>

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

*Gautam Deshpande*  
Gautam Deshpande  
Managing Director  
DIN NO. 00975388



Place: Thane  
Date: 14th November, 2018



**SCANDENT IMAGING LIMITED**  
Statement of Unaudited Financial Results for the quarter and six months ended 30th September 2018

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2018 Unaudited	30.06.2018 Unaudited	30.09.2017 Unaudited	30.09.2018 Unaudited	30.09.2017 Unaudited	31.03.2018 Audited
1	Revenue from Operations	358.18	182.82	98.55	550.35	187.11	518.84
2	Other income	1.11	0.89	3.36	2.12	7.22	24.31
3	<b>Total income (1 + 2)</b>	<b>359.29</b>	<b>183.71</b>	<b>101.91</b>	<b>552.47</b>	<b>194.33</b>	<b>543.15</b>
4	<b>Expenses</b>						
	Cost of Materials consumed						
	Purchase of stock-in-trade	14.65	13.71	-	28.36	-	18.04
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	(2.67)	-	6.80	-	(6.80)
	Employee benefits expense	82.37	97.30	13.51	179.54	26.68	117.97
	Finance costs	13.31	9.02	1.09	22.33	1.83	11.34
	Depreciation and amortisation expense	22.38	21.90	6.23	44.29	11.53	39.22
	Other expenses	217.77	182.77	31.42	400.66	58.27	255.33
	<b>Total expenses (4)</b>	<b>359.48</b>	<b>322.03</b>	<b>52.25</b>	<b>682.00</b>	<b>98.31</b>	<b>435.10</b>
5	<b>Profit / (Loss) before exceptional items and tax (3 - 4)</b>	<b>8.81</b>	<b>(138.32)</b>	<b>49.66</b>	<b>(129.53)</b>	<b>96.02</b>	<b>108.05</b>
6	Exceptional items	-	-	-	-	-	-
7	<b>Profit / (Loss) before tax (5 + 6)</b>	<b>8.81</b>	<b>(138.32)</b>	<b>49.66</b>	<b>(129.53)</b>	<b>96.02</b>	<b>108.05</b>
8	<b>Tax expense</b>						
	(a) Current Tax	-	-	8.66	-	17.39	22.64
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-	-
	(c) Previous Year Tax	-	-	-	-	-	(0.31)
9	<b>Profit / (Loss) for the year (7 - 8)</b>	<b>8.81</b>	<b>(138.32)</b>	<b>41.10</b>	<b>(129.53)</b>	<b>78.63</b>	<b>85.72</b>
10	<b>Other Comprehensive Income</b>						
	(a) (i) Items that will not be reclassified to Profit and Loss						
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	-
	Amortization of Leasedhold Deposits	-	-	-	-	-	-
	Adjustment relating to Fixed Deposits	-	-	-	-	-	-
	(a) (ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(b) (i) Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
	(b) (ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
	<b>Other Comprehensive Income for the year (10)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
11	<b>Total Comprehensive income for the year (9 + 10)</b>	<b>8.81</b>	<b>(138.32)</b>	<b>41.10</b>	<b>(129.53)</b>	<b>78.63</b>	<b>85.72</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>	<b>3,210.00</b>
13	<b>Earnings Per Share (of Rs. 10/- each) (not annualised):</b>	<b>0.03</b>	<b>(0.43)</b>	<b>0.13</b>	<b>(0.40)</b>	<b>0.24</b>	<b>0.27</b>
	<b>Basic and Diluted earnings per share Rs.</b>						

**Notes:**

- 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.
- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 14, 2018 and have been reviewed by the Statutory Auditors.
- Segment reporting as per Accounting Standard AS-17 is not applicable as Company operates only in one segment i.e, Healthcare Services
- During the quarter the Company Secretary has resigned w.e.f September 27, 2018
- During the quarter Board of Directors has approved the amendment of the Memorandum of Association by inserting the clause, "To carry on the business of corporate agent- composite for solicitation and servicing of General Insurance, Health Insurance and Life Insurance products of IRDA licensed insurance companies as defined under the Insurance Regulatory and Development Authority of India (Registration of Corporate Agents) Regulations, 2015."
- Previous years / period 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 Deshpande*  
Gautam Deshpande  
Managing Director  
DIN NO. 00975363



Place: Thane  
Date: 14th November, 2018

