

# 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.

14th November, 2019

To
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,

Scrip Code: 516110

Dear Sir/Madam,

Sub: Outcome of Board Meeting of Scandent Imaging Limited held at the Registered Office of the Company on Thursday, 14<sup>th</sup> November, 2019 at 02.00 pm concluded at 8:30 pm

The Board of Directors at its meeting held on Thursday, 14<sup>th</sup> November, 2019 considered and after due deliberations approved the Un-audited Financial Results of the Company for the Quarter and half year ended 30<sup>th</sup> September, 2019 along with limited review Report.

Kindly take this in your records and acknowledge the same. Thanking You,

Yours Faithfully,

For Scandent Imaging Limited

Anushreè Tekriwal Company Secretary & Compliance Officer

Encl: As above





### CHARTERED ACCOUNTANTS

Web.: mbaconsultants.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)

204 C, Mhatre Pen Bldg., Senapati Bapat Marg, Dadar (West), Mumbai - 400 028. Tel.: 2431 4881 / 82, Fax : 2436 3312

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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 30TH SEPTEMBER, 2019

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 30th September, 2019

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, 2019 ('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 as amended.

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.

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.



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, 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 70.100137W

MUMBAI CO

Sanjay Lunkad

Partner

Membership No: 048229

UDIN: 19048229AAAADY7579

Place: Mumbai

Date: 14th November, 2019

SCANDENT IMAGING LIMITED
Statement of Unaudited Financial Results for the quarter and six months ended 30th September 2019

| Sr.<br>No. |                                                                                                     | . Ouarter Ended         |           |            | Half Year Ended |           | Year Ended |
|------------|-----------------------------------------------------------------------------------------------------|-------------------------|-----------|------------|-----------------|-----------|------------|
|            |                                                                                                     | 30.09.2019              |           | 30.09.2018 | 30.09.2019      |           | 31.03.2019 |
|            |                                                                                                     | Unaudited               | Unaudited | Unaudited  | Unaudited       | Unaudited | Audited    |
| 1          | Revenue from Operations                                                                             | 403.96                  | 226.00    | 358.18     | 629.96          | 550.35    | 1,418.93   |
| 2          | Other Income                                                                                        | 4.15                    | 22,25     | 1.11       | 26.40           | 2.12      | 4.31       |
| 3          | Total Income (1 + 2)                                                                                | 408.11                  | 248.25    | 359.29     | 656.36          | 552.47    | 1,423.24   |
| 4          | Expenses                                                                                            |                         |           |            |                 |           |            |
|            | Cost of Materials consumed                                                                          | -                       | ,         | 7          |                 |           |            |
|            | Purchase of stock-in-trade                                                                          | 16,48                   | 22,10     | 14.65      | 38.58           | 28.36     | 77.66      |
|            | Changes in inventories of finished goods, work-in-progress and stock-in-<br>trade                   | (0.67)                  | (7.46)    | -          | (8.13)          | 6,80      | (11.86)    |
|            | Employee benefits expense                                                                           | 69.68                   | 81,25     | 82.37      | 150.93          | 179.54    | 345.05     |
|            | Finance costs                                                                                       | 17.58                   | 16.79     | 13.31      | 34.37           | 22:33     | 50.32      |
|            | Depreciation and amortisation expense                                                               | 29.68                   | 29.54     | 22,38      | 59,22           | 44.29     | 93.86      |
|            | Other expenses                                                                                      | 180.57                  | 201,69    | 217.77     | 382.26          | 400.68    | 862.86     |
| -          | Total expenses (4)                                                                                  | 313.33                  | 343,91    | 350,48     | 657,24          | 682.00    | 1,417.89   |
| 5          | Profit / (Loss) before exceptional items and tax (3-4)                                              | 94.79                   | (95,66)   | 9.81       | (0,87)          | (129.53)  | 5.35       |
|            | Exceptional Items                                                                                   | Control Control         |           | *          | 1               |           | ,          |
| 7          | Profit / (Loss) before tax (5 + 6)                                                                  | 94.79                   | (95.66)   | 8.81       | (0.87)          | (129.53)  | 5,35       |
| 8          | Tax expense                                                                                         | A STATE OF THE PARTY OF | -         |            |                 |           |            |
|            | (a) Current Tax:                                                                                    | *-                      | -         | -          |                 |           | 1,03       |
| -          | (b) Deferred Tax Gredit / (Charge)                                                                  | -                       | ٠.        | · .        |                 |           | -          |
|            | (c) Earlier Year                                                                                    | -                       | 7         | -          |                 | -         | 2.40       |
| 9          | Profit / (Loss) for the year (7 - 8)                                                                | 94,79                   | (95.66)   | 8,81       | (0.87)          | (129,53)  | 1,92       |
| 10         | Other Comprehensive income                                                                          |                         |           |            |                 |           |            |
| -          | (a) (i) Items that will not be reclassed to Profit and Loss                                         | 7                       |           | -          |                 | -         |            |
|            | Remeasurment of Defined Benefit Plans                                                               | +                       | -         |            |                 | •         | 0.45       |
|            | (a) (ii) Income tax relating to items that will not be reclassified to                              | ,                       | -         | •          |                 |           | -          |
|            | (b) (i) Items that will be reclassed to Profit and Loss                                             | -                       | -         |            |                 | -         |            |
|            | (b) (ii) income tax relating to items that will be reclassified to profit or loss                   | •                       |           | -          |                 | -         | •          |
|            | Other Comprehensive income for the year (10)                                                        |                         |           |            |                 | •         | 0.45       |
| 11         | Total Comprehensive income for the year (9 + 10)                                                    | 94.79                   | (95.66)   | 8.81       | (0.87)          | (129,53)  | 2.37       |
|            | Paid-up equity share capital (Face Value - Rs.10 per share)                                         | 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<br>Diluted earnings per share Rs. | 0.30                    | (0,30)    | 0.03       | 0,00            | (0.40)    | 0.01       |

#### 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.
- 2 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, 2019 and have been audited 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 Previous years / periods figures have been regrouped or reclassified wherever necessary to make them comparable with the figures of the current period.

Place: Thane Date: 14th November 2019 GRAW (C) MUMBAL CO (14 [11 2019 O) Reg. No. \* 100137 W

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

## SCANDENT IMAGING LIMITED

Statement of Assets and Liabilities as on 30th September, 2019

|                                           | ares in Rs. lakhs unless stated otherwise |              |  |  |
|-------------------------------------------|-------------------------------------------|--------------|--|--|
| PARTICULARS                               | 30.09.2019 31.03.201                      |              |  |  |
|                                           | (Unaudited)                               | (Audited)    |  |  |
| ASSETS                                    | TOTAL COLUMN                              | 17.1111.511) |  |  |
| Non-Current Assets                        |                                           |              |  |  |
| (a) Property, Plant and equipment         | 835.46                                    | 860.52       |  |  |
| (b) Capital work-in-progress              | 16,08                                     | 5.55         |  |  |
| (c) Investments Property                  |                                           | - 4          |  |  |
| (d) Other Intangible Assets               |                                           |              |  |  |
| (e) Intangible Assets Under Development   |                                           |              |  |  |
| (f) Financial Assets                      |                                           |              |  |  |
| (i) Investments                           |                                           | -            |  |  |
| (ii) Trade receivables                    |                                           | -            |  |  |
| (iii) Loans                               |                                           | 2            |  |  |
| (iv) Other Pinancial Assets               |                                           |              |  |  |
| (g) Deferred Tax Assets (Net)             | -                                         |              |  |  |
| (h) Other Non-Current Assets              | 149.14                                    | 182.27       |  |  |
| Total Non- Current Assets                 | 1,000.68                                  | 1,048.34     |  |  |
| Current Assets                            |                                           |              |  |  |
| (a) Inventories                           | 26.78                                     | 18.66        |  |  |
| (b) Financial Assets                      |                                           | -            |  |  |
| (i) Investments                           |                                           | •            |  |  |
| (ii) Trade Receivables                    | 246,00                                    | 250,80       |  |  |
| (iii) Cash and Cash Equivalents           | 29.52                                     | 46.84        |  |  |
| (Iv) Bank Balances other than (III) above | 1.05                                      |              |  |  |
| (v) Loans                                 | T                                         |              |  |  |
| (vi) Other Pinancial Assets               | - 1                                       | -            |  |  |
| (c) Current Tax Assets (Net)              |                                           |              |  |  |
| (d) Other Current Assets                  | 76.39                                     | 14.71        |  |  |
| Total Current Assets                      | 379.74                                    | 331.01       |  |  |
| TOTAL - ASSETS                            | 1,380.42                                  | 1,379.35     |  |  |
| EQUITY AND LIABILITIES                    |                                           |              |  |  |
| EQUITY                                    |                                           |              |  |  |
| (a) Equity Share Capital:                 | 3,210.00                                  | 3,210.00     |  |  |
| (b) Other Equity                          | (2,714.09)                                | (2,712.54    |  |  |
|                                           | 495.91                                    | 497,46       |  |  |
| LIABILITIES                               |                                           |              |  |  |
| Non-current liabilities                   |                                           |              |  |  |
| (u) Financial Liabilities                 |                                           |              |  |  |
| (i) Borrowings                            | 58.63                                     | 26,69        |  |  |
| (ii) Trade Payables                       | - 1                                       | -            |  |  |
| (III) Other Financial Liabilities         | - 1                                       | · · ·        |  |  |
| (b) Provisious                            | 4.16                                      | 4.13         |  |  |
| (c) Deferred Tax Liabilities (Net)        |                                           | -            |  |  |
| (d) Other Non-Current Liabilities         |                                           |              |  |  |
| Total Non-current liabilities             | 62.80                                     | 30.82        |  |  |
| Current liabilities                       |                                           |              |  |  |
| (a) Financial Liabilities                 |                                           |              |  |  |
| (I) Borrowings                            | -                                         | *            |  |  |
| (ii) Trade Payables                       | 159.22                                    | 230.48       |  |  |
| (iii) Other Pinancial Liabilities         | 93.29                                     | 45.35        |  |  |
| (b) Other Current Liabilities             | 569.20                                    | 575,17       |  |  |
| (c) Provisions                            |                                           | 0.0          |  |  |
| (d) Current Tax Liabilities (Net)         |                                           | 0,0          |  |  |
| Total Current Liabilities                 | 821,72                                    | 851,0        |  |  |
| Total Current GlaDiffiles                 | UMA)(6)                                   | (103,01      |  |  |
| TOTAL - EQUITY AND LIABILITIES            | 1,380,42                                  | 1,379.33     |  |  |
| . Ular Eduli I and Statistics             | 1,000,92                                  | 1,0/9,0      |  |  |

Place: Thane Date: 14th November 2019

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

va Deshpande time Director 10. 00705918

## SCANDENT IMAGING LIMITED

## CASH FLOW STATEMENT

|       | PARTICULARS                                                         |               | Year ended<br>September, 2019<br>Rs. | Year ended<br>March 31, 2019<br>Rs. |  |
|-------|---------------------------------------------------------------------|---------------|--------------------------------------|-------------------------------------|--|
| CASE  | I FLOW FROM OPERATING ACTIVITIES:                                   |               |                                      | WIRMON                              |  |
|       | Profit / (Loss) before tax and extraordinary items<br>istments for: |               | (0.87)                               | 5.34                                |  |
| Depr  | reciation and Amortisation Expense                                  |               | 59.22                                | 93.86                               |  |
| Inter | est Paid                                                            |               | 34.37                                | 50.32                               |  |
| Oper  | rating Profit / (Loss) before working capital changes               |               | 92.72                                | 149.52                              |  |
|       | stments for:                                                        |               |                                      |                                     |  |
|       | ease) / Decrease in Other Non-Current Assets                        |               | 33.13                                | (47.55                              |  |
| (Incr | ease) / Decrease in Trade Receivables                               |               | 4.80                                 | (250.80                             |  |
|       | ease) / Decrease in Inventories                                     |               | (8.12)                               | (11.84                              |  |
|       | ease) / Decrease in Other Current Assets                            |               | (61.68)                              | (0.63                               |  |
|       | ease) / Decrease in Trade Payables                                  | -             | [71.26]                              | 219.23                              |  |
|       | rease) / Decrease in Non-Current Liabilities                        |               | 0.03                                 | (0.78                               |  |
|       | rease) / Decrease in Other Financial Liabilities                    |               | 47.26                                | 42.11                               |  |
|       | rease) / Decrease in Current Liabilities                            |               | (0.07)                               | (21,00                              |  |
| (lncr | ease) / Decrease in Other Current Liabilities                       |               | (5.97)                               | 146.97                              |  |
| Cash  | generated from / used in operations                                 |               | 30.84                                | 225.23                              |  |
| Direc | ct Taxes paid (net of refunds received)                             |               | -                                    | (3.43                               |  |
| Extra | nordinary items                                                     |               | -                                    | *                                   |  |
| Netr  | cash from / (used in) operating activities                          | [A]           | 30.84                                | 221.80                              |  |
| CASE  | H FLOW FROM INVESTING ACTIVITIES:                                   |               |                                      |                                     |  |
| Purc  | hase of Property, Plant and equipment                               |               | (44.69)                              | (150.59                             |  |
| Net   | cash (used in) / from investing activities                          | [B]           | (44.69)                              | (150.59                             |  |
| CASE  | H FLOW FROM FINANCING ACTIVITIES:                                   |               |                                      |                                     |  |
| Proce | eeds from Borrowings                                                |               | 31.94                                | 1.9                                 |  |
| Inter | est Paid                                                            |               | (34.37)                              | (50.3)                              |  |
| Net   | cash from financing activities                                      | [c]           | (2.43)                               | (48,4                               |  |
| Net   | Increase in Cash and Cash Equivalents                               | [A+B+C]       | (16.27)                              | 22.7                                |  |
|       | and Cash Equivalents at the beginning of the year                   | , , , , , , , | 46.84                                | 24.0                                |  |
| Cash  | and Cash Equivalents at th end of the year                          |               | 30.57                                | 46.8                                |  |

Place: Thane Date: 14th November 2019

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

rwe ya Deshpande Myetime Director VN NO. 00705918