



M. B. AGRAWAL & CO.

CHARTERED ACCOUNTANTS

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SUBODH N. AGRAWAL F.C.A.
HERIN SHAH A.C.A.
JENNY BHAVSAR A.C.A., LL.B.

LIMITED REVIEW REPORT FOR QUARTER ENDED 30th June, 2020

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 ended 30th June, 2020

We have reviewed the accompanying statement of unaudited financial results of **Scandent Imaging Limited** ('the company') for the quarter ended 30th June, 2020 ('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. 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 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



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

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

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. Agrawal & CO.

Chartered Accountants

Firm Registration NO.100137W



A handwritten signature in black ink, appearing to read "Sanjay Lunkad".

Sanjay Lunkad

Partner

Membership No: 048229

Place: Mumbai

Date:15thSeptember, 2020

UDIN: 20048229AAAAAV9730

Scandent Imaging Limited
Statement of Unaudited Financial Results for the Quarter Ended 30th June 2020

[Figures in ₹ lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended		Year Ended	
		30.06.2020	31.03.2020	30.06.2019	31.03.2020
		Unaudited	Audited	Unaudited	Audited
1	Revenue from Operations	795.21	317.45	226.00	1,324.60
2	Other Income	0.06	(0.70)	22.25	1.65
3	Total Income (1 + 2)	795.27	316.76	248.25	1,326.25
4	Expenses				
	Purchase of Stock-In-Trade	90.65	22.00	22.10	82.46
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(10.44)	0.91	(7.46)	(10.54)
	Employee Benefits Expense	57.45	59.57	81.25	272.73
	Finance Costs	24.27	32.45	16.79	82.87
	Depreciation and Amortisation Expense	34.88	34.73	29.54	127.63
	Other Expenses	466.92	165.55	201.69	767.25
	Total Expenses (4)	663.73	315.22	343.91	1,322.40
5	Profit / (Loss) before exceptional items and tax (3 - 4)	131.54	1.54	(95.66)	3.85
6	Exceptional items	-	-	-	-
7	Profit / (Loss) before tax (5 + 6)	131.54	1.54	(95.66)	3.85
8	Tax expense				
	(a) Current Tax	34.20	1.00	-	1.00
	(b) Deferred Tax Credit / (Charge)	-	-	-	-
	(c) Earlier Year	-	-	-	-
9	Profit / (Loss) for the year (7 - 8)	97.34	0.54	(95.66)	2.85
10	Other Comprehensive Income				
	(a) (i) Items that will not be reclassified to Profit or Loss				
	Re-measurement of defined benefit plans	-	0.94	-	0.94
	(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	-	-	-	-
	Other Comprehensive Income for the year (10)		0.94		0.94
11	Total Comprehensive income for the year (9 + 10)	97.34	1.48	(95.66)	3.79
12	Paid-up equity share capital (Face Value - ₹10 per share)	3,210.00	3,210.00	3,210.00	3,210.00
13	Earnings Per Share (of ₹ 10/- each) (not annualised): Basic and Diluted earnings per share ₹	0.30	0.002	(0.30)	0.01

Notes:

- The Statement of financial results have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, Companies (Indian Accounting standards) (Amendment) Rules, 2016 and other accounting principles generally accepted in India. There is no minority interest.
- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on September 15, 2020 and have been reviewed by the Statutory Auditors.
- Segment reporting as per Indian Accounting Standard 108 is not applicable as Company operates only in one segment i.e., Healthcare Services.
- 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
(Signature)
SANJAY LUNKAD
PARTNER
Mno48229

Digitally signed by
Gautam Mohan
Deshpande
Date: 2020.09.15
11:08:47 +05'30'
Gautam Deshpande
Managing Director
DIN NO. 00975368

Place : Thane
Date : 15 Sep 2020