



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

**CHARTERED ACCOUNTANTS**

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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 year ended March 31, 2019 ("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, 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 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 and other financial information of the Company for the year ended March 31, 2019.

5. The Statement includes the results for the Quarter ended March 31, 2019 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. Agarwal & C0.**  
**Chartered Accountants**  
**Firm Registration NO.100137W**



**M. B. Agarwal**  
**Partner**  
**Membership No. 9045**

**Place: Mumbai**  
**Date: 29<sup>th</sup> May, 2019**

**SCANDENT IMAGING LIMITED**  
Statement of Audited Financial Results for the quarter and year ended 31st March 2019

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended		Year Ended		
		31.03.2019 Audited	31.12.2018 Unaudited	31.03.2018 Audited	31.03.2019 Audited	31.03.2018 Audited
1	Revenue from Operations	513.46	363.94	181.92	1,418.93	518.84
2	Other Income	1.70	0.49	15.33	4.31	24.31
3	Total Income (1 + 2)	515.16	364.43	197.25	1,423.24	543.15
4	Expenses					
	Cost of Materials consumed	-	-	-	-	-
	Purchase of stock-in-trade	25.81	22.49	18.04	77.96	18.04
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.79	(10.62)	(6.80)	(11.66)	(6.80)
	Employee benefits expense	71.12	95.22	74.99	345.05	117.97
	Finance costs	13.79	14.19	6.18	50.32	11.34
	Depreciation and amortisation expense	26.91	22.97	21.09	93.86	39.22
	Other expenses	241.08	219.97	150.03	862.66	255.33
	Total expenses (4)	380.50	363.92	283.83	1,417.89	435.10
5	Profit / (Loss) before exceptional items and tax (3 - 4)	134.66	0.51	(66.28)	5.35	108.05
6	Exceptional Items	-	-	-	-	-
7	Profit / (Loss) before tax (5 + 6)	134.66	0.51	(66.28)	5.35	108.05
8	Tax expense					
	(a) Current Tax	1.03	-	(14.95)	1.03	22.64
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-
	(c) Earlier Year	2.40	-	(0.31)	2.40	(0.31)
9	Profit / (Loss) for the year (7 - 8)	131.23	0.51	(61.02)	1.02	86.72
10	Other Comprehensive Income					
	(a) (i) Items that will not be reclassified to Profit and Loss					
	Remeasurement of Defined Benefit Plans	0.45	-	-	0.45	-
	(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	-	-	-	-	-
	Other Comprehensive income for the year (10)	0.45	-	-	0.45	-
11	Total Comprehensive income for the year (9 + 10)	131.68	0.51	(61.02)	2.37	86.72
12	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
13	Earnings Per Share (of Rs. 10/- each) (not annualised):	0.41	0.002	(0.16)	0.01	0.27
	Basic and Diluted earnings per share Rs.					

**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 May 29, 2019 and have been audited 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.
- Figures for the quarter ended March 31, 2019 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, 2019.
- 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

Place: Thane  
Date: 29/05/2019



SCANDENT IMAGING LIMITED

Statement of Assets and Liabilities as on 31st March, 2019

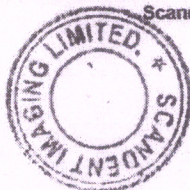
[Figures in Rs. lakhs unless stated otherwise]

PARTICULARS	AS ON	
	31.03.2019 (Audited)	31.03.2018 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and equipment	860.52	723.70
(b) Capital work-in-progress	5.55	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	182.27	134.29
<b>Total Non-current assets</b>	<b>1,048.34</b>	<b>943.63</b>
<b>Current assets</b>		
(a) Inventories	16.66	6.80
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	250.80	-
(iii) Cash and cash equivalents	46.84	24.04
(iv) Bank Balances other than (iii) above	-	-
(v) Loans	-	-
(vi) Other financial assets	-	-
(c) Current tax assets (Net)	-	-
(d) Other current assets	14.71	14.07
<b>Total Current assets</b>	<b>331.01</b>	<b>44.91</b>
<b>TOTAL - ASSETS</b>	<b>1,379.35</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	(2,712.54)	(2,714.95)
	497.46	495.05
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	26.69	24.79
(ii) Trade payables	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	4.13	4.90
(c) Deferred tax liabilities (net)	-	-
(d) Other non-current liabilities	-	-
<b>Total Non-current liabilities</b>	<b>30.82</b>	<b>29.69</b>
<b>Current liabilities</b>		
(a) Financial liabilities		
(i) Borrowings	-	-
(ii) Trade payables	230.48	11.24
(iii) Other financial liabilities	45.35	3.24
(b) Other current liabilities	575.17	426.25
(c) Provisions	0.07	21.07
(d) Current tax liabilities (Net)	-	-
<b>Total Current liabilities</b>	<b>851.07</b>	<b>463.80</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>1,379.35</b>	<b>988.54</b>



Place: Thane  
Date: 29/05/2019

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



Gautam Deshpande  
Managing Director  
DIN NO. 00975366