

M.B. AGRAWAL & CO.

CHARTERED ACCOUNTANTS

Web.: mbaconsultants.in

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SUBODH N. AGRAWAL F.C.A.

HERIN SHAH A.C.A.

INDEPENDENT AUDITORS' REPORT

TO THE BOARD OF DIRECTORS OF SCANDENT IMAGING LIMITED, MUMBAI

- 1. We have audited the accompanying Quarterly Statement of Standalone Financial Results of SCANDENT IMAGING LIMITED ("the Company"), for the year ended March 31, 2018 ("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 Section133 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, 2018.
- 5. The Statement includes the results for the Quarter ended March 31, 2018 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

FRN: 100137W

M B AGRAWAL

Partner

Membership No. 9045

Place: Mumbai

Date: 2 9 MAY 2018

SCANDENT IMAGING LIMITED

it of Audited Financial Results for the Quarter

[Figures in Rs, takha unless stated otherwise]

	Particulars	Quarter ended 31-03-2018	Quarter ended 31-12-2017	Quarter anded 31-03-2017	Year ended 31-03-2018	Year ended 31-03-2017
-		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations	181,92	137.35	58.57	518.84	179.80
2	Other income	15.33	2.72	7.07	24.31	18.74
3	Total income (1+2)	197.25	140.07	85.84	543,15	198.54
4	Expenses					
	Cost of Materials consumed					-
	Purchase of stock-in-trade	18.04	•		18,04	
	Changes in Inventories of finished goods, work-in-progress and stock-in-trade	(6.80)	٠		(6.80)	
- 1	Employee cost	74.99	16.80	8.77	117.97	48,61
	Finance cost	6.18	3.33	0.25	1134	1.05
	Depreciation and amortisation expense	21.09	6.59	(13.66)	39.22	24.65
4	Other expenses	150,03	45.72	32.95	255.33	104.59
	Total expenses (4)	283.63	72,44	28.31	435.10	178.90
5	Profit / (Luss) before exceptional and extre ordinary item and tax (3-4)	(66.28)	67,63	37.33	108,05	19.64
6	Exceptional items	·	and the same of the same of	•	- 1	
7	Profit / (Loss) before extra Ordinary items and tex (5 - 6)	(66.28)	67,63	37.33	108.05	19,64
8	Extraordinary items			• 40		N.
9	Profit / (Loss) before tex (7 - 8)	(66.28)	67.63	37.33	108,05	19,64
	Tax expense					
	(1) Curreni Tax	(14.96)	22.20	3.85	22.64	3.85
	(2) Deferred Tax		¥			and the second
	(3) Earlier Year	(0.31)	Let use the design of the second		(0.31)	
10	Profit / (Loss) for the Period (8 - 9)	(51.02)	45.43	33.48	85.72	15,79
11	Other Comprehensive income (net of tex)				***	2.3.
	Items that will not be reclassed to Profit and Loss	San Garant 🕸 🗀				
	Items that will be reclassed to Profit and Loss			C. 10.1 - 12.1 12.1 14. 1		
	Total Comprehensive income for the period (10+11)	(51.02)	45.43	33,46	85.72	16.79
13	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
14	Reserve excluding Revaluation Reserve	100	300		(2.715.70)	(2.800.66)
15	Earnings Per Share (of Rs. 10/- each) (not annualised): Basic and Diluted earnings per chare Rs.	(0.16)	0.142	0,104	0.27	0.049

- 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 atalied 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 May 29, 2018 and have been audited by the Statutory Auditors. Figures for the quarter and year ended March 31, 2018. The last quarters figure 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.
- 3 The format for audited financial results as prescribed in SEBI's circular CIRICFD/CMD/15/2015 dated 30 November 2016 has been modified to comply with the recuirements of SEBI's circular dated 5 July 2016, ind AS and Schedule III (Division II) to The Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- 4 Reconciliation between the results as reported under previous Generally Accepted Accounting Principles (ISAAP) and Ind AS are summarized below:

 (Rs. in takins)

Particulars	Quarter ended 31-03-2017	Year ended 31-03-2017
Profit After Tax under IGAAP	33,48	15.79
Add/(Less) - Profit/(Loss) Adjustment under Ind AS	5 m 2 m 2 m 2 m 2 m 2 m 2 m 2 m 2 m 2 m	
Profit After Tax under Ind AS	33.48	15.79
Other Comprehensive Income		
Total Comprehensive income	33.48	15.79

Reconciliation between shareholder's funds as reported under previous generally accepted Accounting Principles (IGAAP) and Ind AS are summarised

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1		As at As at
	Particulars	31st March 31st March
Ä		2017 2016
Ş	Total Equity (Shareholder's funds) under previous (GAAP	409,35 393,59
è	Ind As adjustment increase/ (decrease)	
ì	Total Equity (Shareholder's funds) under Inc 45	400 35 201 80

- 6 Segment reporting as per Accounting Standard AS-17 is not applicable as Company operates only in one segment i.e. Health Care Services
 7 The Registered office of the Company shifted w.e.f January 01, 2018 to Prot No. A-357, Road No. 26, Wagle Industrial Estate, MIDC, Thans (west). Maharashtra - 400604
- Additional disclosure in accordance with Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Company reset the fund by way of Preferencial eliotment of Equity Shares and utilization for same upto 31st March, 2018 is as under

	(Re. in lakhs)
Particulars	Amount (Rs.)
FUND RAISED -	
By Issue of 29100000 Equity Shaves of Rs. 10% each on 13/11/2014 @ Rs. 1.50 (Discount of Rs. 8.50 per shave)	436.50
FUND UTILISED -	
Purchase of Plant & Machinery	436.50
Unitities of Found	7.4

9 Previous years / period figures have been regrouped or reclassified where

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Place: Thane Date: 29th May, 2018



SCANDENT IMAGING LIMITED Statement of Assets and Liabilities as at March 31st, 2018

[Figures in Rs. lakhs unless stated otherwise]

	As At	. As At	
PARTICULARS	31/03/2018	31/03/2017	
	Audited	Audited	
ASSETS			
Non-current assets			
(a) Property, Plant and equipment	723.70	243.84	
(b) Capital Work in Progress	85.64	60.2	
(c) Investments Property		-	
(d) Other Intangible assets		-	
(e) Intangible assets under development	_		
(f) Financial assets			
(i) Investments	*		
(ii) Loan			
(iii) Other financial assets		*	
(g) Deferred tax assets (net)	¥	•	
(h) Non-current tax assets (net)	•		
(i) Other non-current assets	134.29	3.08	
Total Non-current assets	943.63	307.13	
Current assets			
(a) Inventories	6.80	,	
(b) Financial assets			
(i) Other investments			
(ii) Trade receivables			
(iii) Cash and cash equivalents/Bank Balance	24.04	238.40	
(iv) Other financial assets		ya Kalan 🕶	
(c) Other current assets	14.07	4.30	
	44,91	242.70	
Assets classified as held for sale		- Back and and a	
Total Current assets	44.91	242.70	
TOTAL - ASSETS	988.54	549.83	
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity share capital	3,210.00	3,210.00	
(b) Other equity	(2,714.95)	(2,800.65	
	495.05	409.35	
LIABILITIES			
Non-current liabilities			
(a) Financial liabilities			
(I) Borrowings	24.79	-	
(ii) Other financial liabilities		The said of the sa	
(b) Provisions	4.90	1.69	
(c) Other non-current liabilities		1.00	
Total Non-current liabilities	29.69	1,69	
		1.93	
Current liabilities	~~~~~~		
(a) Financial liabilities			
(i) Borrowings		9.64	
(ii) Trade payable	11.24	2.04	
(iii) Other financial liabilities	3.24	~	
(b) Provisions	21.07	2.31	
c) Current tax liability (net)	<u> </u>	2.31	
d) Other current liabilities	428.25	490.04	
Total Current liabilities	428,25	126.84	
i Otal Current natimites	+00,00	138.79	
TOTAL EQUITY AND LIABILITIES			
TOTAL - EQUITY AND LIABILITIES	988.54	549.83	
and the same of th	MACO	.	

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Place: Thane Date: 29th May, 2018 GAS LINE

Gayana Deshpande Managing Director DIN NO. 00975368





SCANDENT IMAGING LIMITED

CIN:L93000MH1994PLC080842

Reg. Office: Plot No. A-357, Road No. 26, Wagle Industrial Estate, MIDC, Thane (W) - 400604 Maharashtra.

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29th May 2018

To
BSE Limited
Department of Corporate Services
Phiroze Jeejeebhoy Towers
Dalal Street, Fort,
Mumbai- 400 001
Scrip Code: 516110

Dear Sir/Madam,

Subject: Declaration for Audit Reports with Unmodified audit report pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015:

This declaration pursuant to SEBI Circular No. SEBI/ LAD-NRO/GN/2016-17/001 dated 25th May, 2016 read with the CIR/CFD/CMD/56/2016 dated 27th May, 2016, We hereby confirm that Audit Report issued by M/s. M.B.Agrawal & Co. Chartered Accountants on the Audited Financial Result for the quarter and year ended 31st March, 2018 are with the unmodified opinion.

Kindly take the same on your record.

Thanking You,

Yours truly,

For Scandent In

Gautam Deshpande Managing Director DIN 00975368