



**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 30<sup>TH</sup> JUNE, 2018

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

### Re: Report on financial results for the quarter ended as on 30<sup>th</sup> June, 2018

1. We have reviewed the accompanying statement of unaudited financial results of **Scandent Imaging Ltd** ('the company') for the quarter ended 30<sup>th</sup> June, 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 / Committee of Board of Director, 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, prepared in accordance with the 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**



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

**Place: Thane**

**Date: 14<sup>th</sup> August, 2018**

**SCANDENT IMAGING LIMITED**  
**Unaudited Financial Results for the quarter ended 30th June 2018**

[Figures in Rs. lakhs unless stated otherwise]

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2018 Unaudited	30.06.2017 Unaudited	31.03.2018 Audited	31.03.2018 Audited
1	Revenue from Operations	182.82	88.56	181.92	518.84
2	Other income	0.89	3.86	15.33	24.31
3	<b>Total Income (1 + 2)</b>	<b>183.71</b>	<b>92.42</b>	<b>197.25</b>	<b>543.15</b>
4	<b>Expenses</b>				
	Purchase of stock-in-trade	13.71	-	18.04	18.04
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2.67)	-	(6.80)	(6.80)
	Employee benefits expense	97.30	13.17	74.99	117.97
	Finance costs	9.02	0.74	6.18	11.34
	Depreciation and amortisation expense	21.90	5.30	21.09	39.22
	Other expenses	182.77	26.85	150.03	255.33
	<b>Total expenses (4)</b>	<b>322.03</b>	<b>46.06</b>	<b>263.53</b>	<b>435.10</b>
5	<b>Profit / (Loss) before exceptional items and tax (3 - 4)</b>	<b>(138.32)</b>	<b>46.36</b>	<b>(66.28)</b>	<b>108.05</b>
6	Exceptional items	-	-	-	-
7	<b>Profit / (Loss) before tax (5 + 6)</b>	<b>(138.32)</b>	<b>46.36</b>	<b>(66.28)</b>	<b>108.05</b>
8	<b>Tax expense</b>				
	(a) Current Tax	-	8.83	(14.95)	22.64
	(b) Deferred Tax Credit / (Charge)	-	-	-	-
	(c) Previous Year Tax	-	-	(0.31)	(0.31)
9	<b>Profit / (Loss) for the year (7 - 8)</b>	<b>(138.32)</b>	<b>37.53</b>	<b>(51.02)</b>	<b>85.72</b>
10	<b>Other Comprehensive income</b>				
	(a) (i) Items that will not be reclassified to Profit and Loss				
	Re-measurement of defined benefit plans	-	-	-	-
	(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>
11	<b>Total Comprehensive income for the year (9 + 10)</b>	<b>(138.32)</b>	<b>37.53</b>	<b>(51.02)</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>
13	<b>Earnings Per Share (of Rs. 10/- each) (not annualised): Basic and Diluted earnings per share Rs.</b>	<b>(0.43)</b>	<b>0.117</b>	<b>(0.16)</b>	<b>0.27</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 August 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
- 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. 00975368

Place: Thane  
Date: 14th August, 2018

*M. B. Agrawal*  
**M. B. AGRAWAL & CO.**  
**CHARTERED ACCOUNTANTS**  
204, Mhatre Pen Building,  
Senapati Bapat Marg,  
Dadar(W), Mumbai-400 028

**SCANDENT IMAGING LIMITED**  
**Statement of Unaudited Financial Results for the quarter ended 30th June 2018**  
[Figures in Rs. lakhs unless stated otherwise]

S. No.	Particulars	QUARTER ENDED			YEAR ENDED
		30.06.2018	30.06.2017	31.03.2018	31.03.2018
		Unaudited	Unaudited	Audited	Audited
1	Total income from operations	183.71	92.42	197.25	543.15
2	Net Profit / (Loss) for the period (before Tax, Exceptional and/or Extraordinary items)	(138.32)	46.36	(66.28)	108.05
3	Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(138.32)	46.36	(66.28)	108.05
4	Net Profit / (Loss) for the period after tax (after Exceptional and/or Extraordinary items)	(138.32)	37.53	(51.02)	85.72
5	Total Comprehensive income for the period (Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive income (after tax))	(138.32)	37.53	(51.02)	85.72
6	Equity Share Capital (FV of Rs. 10 per share)	3,210.00	3,210.00	3,210.00	3,210.00
7	Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of previous accounting year	-	-	-	(2,714.95)
8	Earnings Per Share (FV of Rs.10 each) (for continuing and discontinued operations) Basic and Diluted	(0.43)	0.117	(0.16)	0.27

Note: The above is an extract of the detailed format of Quarterly/Annual Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Quarterly/Annual Financial Results are available on the Company websites [www.scandent.in](http://www.scandent.in) and also the Stock Exchange websites [www.bseindia.com](http://www.bseindia.com).

**For and On Behalf of the Board of Directors**  
**Scandent Imaging Limited**

Place: Thane  
Date: 14th August, 2018



*Gautam Deshpande*  
**Gautam Deshpande**  
**Managing Director**  
DIN NO. 00975368

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