



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 AND HALF YEAR ENDED 30TH SEPTEMBER, 2019

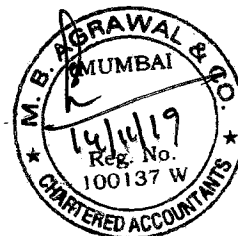
To,
The Board of Directors,
Scandent Imaging Limited
Plot No. 357, Road No. 26,
Wagle Industrial Estate,
MIDC, Thane (West) - 400604

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 30th 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.

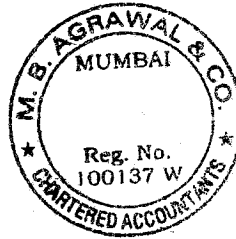
This statement is the responsibility of the Company's Management and approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial reporting" (Ind AS 34"), prescribed under section 133 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 No.100137W



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

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

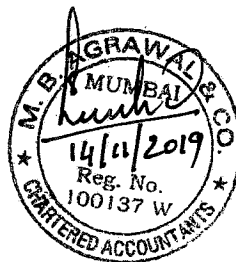
(Figures in Rs. lakhs unless stated otherwise)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2019	30.06.2019	30.09.2018	30.09.2019	30.09.2018	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	-	-	-	-	-	-
	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-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	392.26	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)	8.81	(0.87)	(129.53)	5.35
6	Exceptional items	-	-	-	-	-	-
7	Profit / (Loss) before tax (5 + 6)	94.79	(95.66)	8.81	(0.87)	(129.53)	5.35
8	Tax expense						
	(a) Current Tax	-	-	-	-	-	1.03
	(b) Deferred Tax Credit / (Charge)	-	-	-	-	-	-
	(c) Earlier Year	-	-	-	-	-	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 reclassified to Profit and Loss	-	-	-	-	-	-
	Remeasurement of Defined Benefit Plans	-	-	-	-	-	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
11	Total Comprehensive income for the year (9 + 10)	94.79	(95.66)	8.81	(0.87)	(129.53)	2.37
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	3,210.00
13	Earnings Per Share (of Rs. 10/- each) (not annualised): Basic and Diluted earnings per share Rs.	0.30	(0.30)	0.03	0.00	(0.40)	0.01

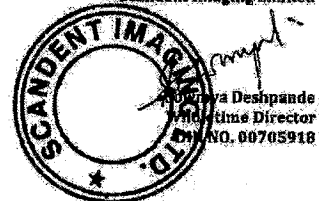
Notes:

- 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.
- 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.
- 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.

Place: Thane
Date: 14th November 2019



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



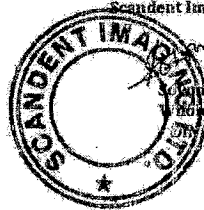
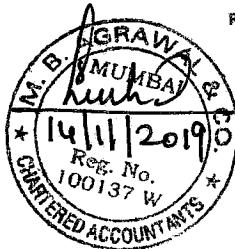
SCANDENT IMAGING LIMITED

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

(Figures in Rs. lakhs unless stated otherwise)

PARTICULARS	AS ON	
	30.09.2019 (Unaudited)	31.03.2019 (Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and equipment	835.46	860.52
(b) Capital work-in-progress	16.08	5.55
(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)	149.14	182.27
(h) Other Non-Current Assets	-	-
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	-	-
(vi) Other Financial Assets	-	-
(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		
(a) Financial Liabilities		
(i) Borrowings	58.63	26.69
(ii) Trade Payables	-	-
(iii) Other Financial Liabilities	-	-
(b) Provisions	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 Financial Liabilities	93.29	45.35
(b) Other Current Liabilities	569.20	575.17
(c) Provisions	-	0.07
(d) Current Tax Liabilities (Net)	-	-
Total Current Liabilities	821.72	851.07
TOTAL - EQUITY AND LIABILITIES	1,380.42	1,379.35

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



Shri. S. S. Deshpande
Managing Director
CIN: U72900MH2007PLC0070591B

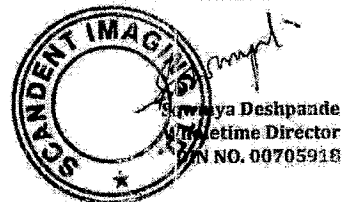
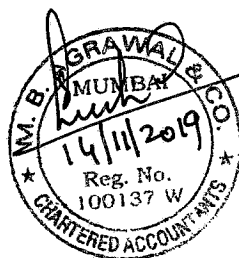
Place: Thane
Date: 14th November 2019

SCANDENT IMAGING LIMITED

CASH FLOW STATEMENT

PARTICULARS		Year ended September, 2019 Rs.	Year ended March 31, 2019 Rs.
A.	CASH FLOW FROM OPERATING ACTIVITIES:		
	Net Profit / (Loss) before tax and extraordinary items	(0.87)	5.34
	Adjustments for:		
	Depreciation and Amortisation Expense	59.22	93.86
	Interest Paid	34.37	50.32
	Operating Profit / (Loss) before working capital changes	92.72	149.52
	Adjustments for:		
	(Increase) / Decrease in Other Non-Current Assets	33.13	(47.55)
	(Increase) / Decrease in Trade Receivables	4.80	(250.80)
	(Increase) / Decrease in Inventories	(8.12)	(11.84)
	(Increase) / Decrease in Other Current Assets	(61.68)	(0.63)
	(Increase) / Decrease in Trade Payables	(71.26)	219.23
	(Increase) / Decrease in Non-Current Liabilities	0.03	(0.78)
	(Increase) / Decrease in Other Financial Liabilities	47.26	42.11
	(Increase) / Decrease in Current Liabilities	(0.07)	(21.00)
	(Increase) / Decrease in Other Current Liabilities	(5.97)	146.97
	Cash generated from / used in operations	30.84	225.23
	Direct Taxes paid (net of refunds received)	-	(3.43)
	Extraordinary items	-	-
	Net cash from / (used in) operating activities	30.84	221.80
	B. CASH FLOW FROM INVESTING ACTIVITIES:		
	Purchase of Property, Plant and equipment	(44.69)	(150.59)
	Net cash (used in) / from investing activities	(44.69)	(150.59)
	C. CASH FLOW FROM FINANCING ACTIVITIES:		
	Proceeds from Borrowings	31.94	1.91
	Interest Paid	(34.37)	(50.32)
	Net cash from financing activities	(2.43)	(48.41)
	Net increase in Cash and Cash Equivalents	(16.27)	22.79
	Cash and Cash Equivalents at the beginning of the year	46.84	24.04
	Cash and Cash Equivalents at the end of the year	30.57	46.84

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



Place: Thane
Date: 14th November 2019