

SCANDENT IMAGING LIMITED

[Figures in Rs. lakhs unless stated otherwise]

Statement of unaudited financial results for the quarter and six months ended 30th September, 2017

Particulars	Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
	30-09-2017 (Unaudited)	30-06-2017 (Unaudited)	30-09-2016 (Unaudited)	30-09-2017 (Unaudited)	30-09-2016 (Unaudited)	31-03-2017 (Audited)
1 Revenue from operations						
Net sales/income from operations	98.55	88.56	37.83	187.11	77.45	179.80
Other income	3.36	3.86	4.35	7.22	8.64	18.74
Total Revenue	101.91	92.42	42.18	194.33	86.09	198.54
2 Expenses						
Cost of Materials consumed	-	-	-	-	-	-
Purchase of stock-in-trade	-	-	-	-	-	-
Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
Employee cost	13.51	13.17	13.13	26.68	25.84	48.61
Finance cost	1.09	0.74	0.27	1.83	0.54	1.05
Depreciation and amortisation expense	6.23	5.30	13.43	11.53	24.88	24.65
Other expenses	31.42	26.85	24.44	58.27	46.63	104.59
Total expenses	52.25	46.06	51.27	98.31	97.89	178.90
3 Profit / (Loss) before exceptional and extra ordinary item and tax (1-2)	49.66	46.36	(9.09)	96.02	(11.80)	19.64
4 Exceptional items	-	-	-	-	-	-
5 Profit / (Loss) before extra Ordinary items and tax (3 - 4)	49.66	46.36	(9.09)	96.02	(11.80)	19.64
6 Extraordinary items	-	-	-	-	-	-
7 Profit / (Loss) before tax (5 - 6)	49.66	46.36	(9.09)	96.02	(11.80)	19.64
Tax expense						
(1) Current Tax	8.56	8.83	-	17.39	-	3.85
(2) Deferred Tax	-	-	-	-	-	-
8 Profit / (Loss) for the Period (6 - 7)	41.10	37.53	(9.09)	78.63	(11.80)	15.79
9 Other Comprehensive income (net of tax)	-	-	-	-	-	-
Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
Items that will be reclassified to Profit and Loss	-	-	-	-	-	-
10 Total Comprehensive income for the period (9+10)	41.10	37.53	(9.09)	78.63	(11.80)	15.79
11 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
12 Reserve excluding Revaluation Reserve	-	-	-	-	-	2,800.66
13 Earnings Per Share (of Rs. 10/- each) (not annualised):	0.128	0.117	(0.028)	0.245	(0.037)	0.049
Basic and Diluted earnings per share Rs.						

Notes:

- The Statement of standalone financial results have been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of The Companies Act, 2013, as applicable and guidelines issued by the Securities and Exchange Board of India (SEBI). Consequently, the results for the quarter and half year ended 30 September 2017 have been restated to comply with Ind AS to make them comparable.
- The format for unaudited financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements 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.
- The above Unaudited Financial Results were reviewed by Audit Committee and were thereafter approved by Board of Directors of the Company at their meeting held on 14th November, 2017. The Statutory auditor carried out a limited review of the above Financial Results.
- Reconciliation between the results as reported under previous Generally Accepted Accounting Principles (IGAAP) and Ind AS are summarized below:

(Rs. in lakhs)

Particulars	Quarter ended	Quarter ended	Quarter ended	Half year ended	Half year ended	Year ended
	30-09-2017	30-06-2017	30-09-2016	30-09-2017	30-09-2016	31-03-2017
Profit After Tax under IGAAP	41.10	37.53	(9.09)	78.63	(11.80)	15.79
Add/(Less) - Profit/(Loss) Adjustment under Ind AS	-	-	-	-	-	-
Profit After Tax under Ind AS	41.10	37.53	(9.09)	78.63	(11.80)	15.79
Other Comprehensive Income	-	-	-	-	-	-
Total Comprehensive Income	41.10	37.53	(9.09)	78.63	(11.80)	15.79

- Segment reporting as per Accounting Standard AS-17 is not applicable as Company operates only in one segment i.e, Health Care Services
- The Board of Directors approved postal ballot notice for change of register office outside the local limit of Mumbai
- Previous years / period figures have been regrouped or reclassified wherever necessary to make them comparable with the figures of the current period.
- Additional disclosure in accordance with Regulation 32 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015:
Company raised the fund by way of Preferential allotment of Equity Shares and utilization for same upto September 30, 2017 is as under.

(Rs. in lakhs)

Particulars	Amount (Rs.)
FUND RAISED -	
By issue of 29100000 Equity Shares of Rs. 10/- each on 13/11/2014 @ Rs. 1.50 (Discount of Rs. 8.50 per share)	436.50
FUND UTILISED -	
Purchase of Plant & Machinery up to 30/09/2017	232.00
Balance lying in Bank	204.50

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

Place: Mumbai
Date: 14th November, 2017




Gautam Deshpande
Managing Director
DIN NO. 00975368

SCANDENT IMAGING LIMITED
Statement of Assets and Liabilities as at September 30, 2017

[Figures in Rs. lakhs unless stated otherwise]

PARTICULARS	As At	As At
	30/09/2017	31/03/2017
	Unaudited	Audited
EQUITY AND LIABILITIES		
EQUITY		
(a) Equity share capital	3,210.00	3,210.00
(b) Other equity	(2,722.06)	(2,800.66)
	487.94	409.34
LIABILITIES		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	29.52	-
(ii) Other financial liabilities	-	-
(b) Provisions	1.69	1.69
(c) Other non-current liabilities	-	-
Total Non-current liabilities	31.21	1.69
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	85.66	133.00
(ii) Trade payable	-	-
(iii) Other financial liabilities	-	-
(b) Provisions	17.40	2.31
(c) Current tax liability (net)	-	-
(d) Other current liabilities	35.41	3.48
Total Current liabilities	138.47	138.79
TOTAL - EQUITY AND LIABILITIES	657.62	549.82
ASSETS		
Non-current assets		
(a) Property, Plant and equipment	286.32	243.83
(b) Capital Work in Progress	66.85	60.21
(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	-	-
Total Non-current assets	353.17	304.04
Current assets		
(a) Inventories	-	-
(b) Financial assets		
(i) Other investments	-	-
(ii) Trade receivables	49.00	-
(iii) Cash and cash equivalents/Bank Balance	218.63	238.40
(iv) Other financial assets	31.54	3.08
(c) Other current assets	5.28	4.30
	304.45	245.78
Assets classified as held for sale	-	-
Total Current assets	304.45	245.78
TOTAL - ASSETS	657.62	549.82

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



Gautam Deshpande
Managing Director
DIN NO. 00975368

Place: Mumbai
Date: 14th November, 2017



M.B. AGRAWAL & CO.

CHARTERED ACCOUNTANTS

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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.

Limited Review Report

To,
The Board of Directors,
Scandent Imaging Limited

We have reviewed the accompanying statement of unaudited standalone financial results of Scandent Imaging Limited ("the Company") for the quarter and half year ended on 30th September, 2017 (the "statement").

This Statement has been prepared in accordance with the recognition and measurement principles laid down in the 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. 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 the 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with applicable Indian Accounting Standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 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
ICAI FRN 100137W



M. B. Agrawal
Partner

Membership No. 009045

Place: Mumbai
Date: 14th November, 2017