



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

Tel 24314881/82

**CHARTERED ACCOUNTANTS**

204, Mhatre Pen Bldg., Senapati Bapat Marg,  
Dadar (West), Mumbai - 400 028.  
Tel.: 6656 8218; Fax : 2436 3312  
Web.: www.mbaconsultants.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)

HEMANT AGRAWAL F.C.A.  
HARSHAL AGRAWAL F.C.A., D.I.S.A. (ICA), C.I.S.A.  
SUBODH N. AGRAWAL F.C.A.  
ASHISH BANGAD A.C.A.

Ref: 2486 / 2014-15

To,  
The Board of Directors  
Count N Denier (India) Limited,  
Ground Floor, Shop No.12, Tardeo AC  
Market Building, Tardeo Road, Tardeo,  
Mumbai - 400 034

Dear Sirs,

**Reg.: Limited Review of the Unaudited Financial Results for the Quarter  
ended 31<sup>st</sup> December, 2014.**

1. We have reviewed the unaudited financial results of Count N Denier (India) Limited for the quarter ended 31<sup>st</sup> December, 2014 (Column titled Quarter ended 31<sup>st</sup> December, 2014) in the accompanying statement prepared by Count N Denier (India) Limited, pursuant to clause 41 of the Listing Agreement with the Stock Exchanges. The disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us.
2. Our Review has been restricted to the review for the quarter ended 31<sup>st</sup> December, 2014 and we have neither reviewed nor performed an audit of the figures stated in the aforementioned statement in respect of the quarter ended 31<sup>st</sup> December, 2014. The said financial statement is the responsibility of the management and has been approved by the Board of Directors on 29<sup>th</sup> January 2015.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400 engagements to Review Financial Statements 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.
4. The accompanying financial statements have been prepared on "Going Concern Basis".
5. Deferred Tax Credit for the current quarter and corresponding assets have not been recognized on consideration for prudence, based on the principles of Accounting Standard 22, Accounting for Taxes on Income.



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6. Based on our review as aforesaid, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results (referred to in paragraph 1) prepared in accordance with accounting standards and other recognized accounting practices and policies has not disclosed in terms of clause 41 of the listing agreement including the manner in which it is to be disclosed or that it contains any material misstatement.

**FOR M. B. AGRAWAL & CO.  
CHARTERED ACCOUNTANTS  
FRN: 100137 W**



*M. B. Agrawal*  
**M. B. AGRAWAL  
PARTNER  
M. No.: 9045**

Place: Mumbai  
Date: 29<sup>th</sup> January 2015.

## COUNT N DENIER (INDIA) LIMITED

Unaudited Financial Results for the quarter ended 31st December 2014  
[Figures in Rs. lakhs unless stated otherwise]

	Quarter ended December 31	Quarter ended September 30	Quarter ended December 31	9 Months ended ended December 31	9 Months ended ended December 31	Year ended March	
	2014 (Unaudited)	2014 (Unaudited)	2013 (Unaudited)	2014 (Unaudited)	2013 (Unaudited)	2014 (Audited)	
1	Income from operations						
	1.73	1.53	-	4.71	-	1.34	
	(a) Net income from operations (Net of service tax)						
	4.36	-	-	4.36	-	-	
	(b) Other operating income						
	<b>6.09</b>	<b>1.53</b>	<b>-</b>	<b>9.07</b>	<b>-</b>	<b>1.34</b>	
	Total income from operations (net)						
2	Operating Expenses						
	1.50	1.55	0.67	3.65	1.12	1.70	
	Employee Cost						
	-	-	-	-	-	-	
	Depreciation and amortisation expense						
	2.20	10.77	0.68	14.20	27.56	33.20	
	Other Operating Expenses						
	<b>3.70</b>	<b>12.32</b>	<b>1.35</b>	<b>17.85</b>	<b>28.68</b>	<b>34.90</b>	
	Total expenses						
3	Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)						
	2.39	(10.79)	(1.35)	(8.78)	(28.68)	(33.56)	
4	Other income						
	-	-	-	-	-	-	
5	Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)						
	2.39	(10.79)	(1.35)	(8.78)	(28.68)	(33.56)	
6	Finance costs						
	-	-	-	-	-	-	
7	Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 - 6)						
	2.39	(10.79)	(1.35)	(8.78)	(28.68)	(33.56)	
8	Exceptional items						
	-	-	-	-	-	-	
9	Profit / (Loss) from ordinary activities before tax (7 + 8)						
	2.39	(10.79)	(1.35)	(8.78)	(28.68)	(33.56)	
10	Tax expense						
	-	-	-	-	-	-	
11	Net Profit / (Loss) from ordinary activities after tax (9 - 10)						
	2.39	(10.79)	(1.35)	(8.78)	(28.68)	(33.56)	
12	Extraordinary items (net of tax expenses)						
	-	-	-	-	-	-	
13	Net Profit / (Loss) for the period (11 + 12)						
	2.39	(10.79)	(1.35)	(8.78)	(28.68)	(33.56)	
14	Paid-up equity share capital (Face Value - Rs.10 per share)						
	3210.00	300.00	300.00	300.00	300.00	300.00	
15	Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year						(301.99)
16	Earnings per share (before extraordinary items) (in Rs.) (Not annualised): Basic and Diluted						(1.12)
	0.00	(0.36)	(0.05)	0.00	(0.94)		
17	Earnings per share (after extraordinary items) (in Rs.) (Not annualised): Basic and Diluted						(1.12)
	0.00	(0.36)	(0.05)	0.00	(0.94)		





PART II							
For the Quarter ended Dec 31, 2014							
	Particulars	Quarter ended December 31	Quarter ended September 30	Quarter ended December 31	9 Months ended December 31	9 Months ended December 31	Year ended March
		2014	2014	2013	2014	2013	2014
A	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public shareholding						
	- Number of shares	15652600	1552600	1552600	15652600	1552600	1552600
	- Percentage of shareholding	48.76	51.75	51.75	48.76	51.75	51.75
2	Promoters and Promoter Group Shareholding **						
	a) Pledged / Encumbered	0	0	0	0	0	0
	- Number of shares	0	0	0	0	0	0
	- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	0	0	0	0	0	0
	- Percentage of shares (as a % of the total share capital of the company)	0	0	0	0	0	0
	b) Non - encumbered						
	- Number of shares	16447400	1447400	1447400	16447400	1447400	14474000
	- Percentage of shares (as a % of the total shareholding of the Promoter and Promoter group)	100	100	100	100	100	100
	- Percentage of shares (as a % of the total share capital of the company)	51.24	48.25	48.25	51.24	48.25	48.25

	Particulars	3 months ended 31/12/2014
B	<b>INVESTOR COMPLAINTS</b>	
	Pending at the beginning of the quarter	0
	Received during the quarter	0
	Disposed of during the quarter	0
	Remaining unresolved at the end of the quarter	0

Notes

- The above results, which have been subjected to a limited review by the statutory auditors of the Company were reviewed by the Audit Committee and taken on record approved by the Board of Directors in their meeting held on 29th January, 2015 and have been prepared in accordance with clause 41 of the listing agreement.
- Previous years / period figures have been regrouped or reclassified wherever necessary to make them comparable with the figures of the current period.
- The Company has only one reportable segment. Hence segment-wise report is not applicable.
- The Company has received listing and trading approvals of 2,91,00,000 Equity Shares allotted on preferential basis on 23rd December, 2014. The Preferential shares are subject to lock in 64,20,000 shares lockin till 31.12.2017 & 85,80,000 shares till 31.12.2015 and 14,47,400 shares till 30.06.2015
- The Company seek approval of member for related party transaction by way of postal ballot for purchase of Plant & Machinery from Doctor's Dental Services Limited.
- Money raised during the quarter Rs.436.50 lacs by issue of 2,91,00,000 equity shares on Preferential basis @ Rs1.50/- per share for the face value of Rs.10/- each. The full amount is lying in fixed deposit with Bank and cash and cash equivalent with the Company.
- The Board of Director's had approved change of name from Count N Denier (India) Limited to Scandent Imaging Limited subject approval from ROC, Mumbai.
- All figures are rounded off to two decimal

For and On Behalf of the Board of Directors  
Count N Deneir (India) Limited

*Gautam Deshpande*  
Gautam Deshpande  
Managing Director

Place: Mumbai  
Date: 29.01.2015



*M.B. Agrawal*  
29-1-2015