



Leading Global Indian Film & Digital Studio

Eros International Media Ltd

Q2 & H1 FY2019 Earnings Presentation

October 26, 2018

Certain statements in this presentation concerning the future growth prospects are forward looking statements, which involve a number of risks and uncertainties that could cause actual results to differ materially from those in such forward-looking statements. In some cases, these forward-looking statements can be identified by the use of forward-looking terminology, including the terms “believes”, “estimates”, “forecasts”, “plans”, “prepares”, “projects”, “anticipates”, “expects”, “intends”, “may”, “will” or “should” or, in each case, their negative or other variations or comparable terminology, or by discussions of strategy, plans, objectives, goals, future events or intentions. These forward-looking statements include all matters that are not historical facts. They appear in a number of places throughout this presentation and include, but are not limited to, statements regarding the Company’s intentions, beliefs or current expectations concerning, among other things, the Company’s results of operations, financial condition, liquidity, prospects, growth, strategies, business development, the markets in which the Company operates, expected changes in the Company’s margins, certain cost or expense items as a percentage of the Company’s revenues, the Company’s relationships with theater operators and industry participants, the Company’s ability to source film content, the completion or release of the Company’s films and the popularity thereof, the Company’s ability to maintain and acquire rights to film content, the Company’s dependence on the Indian box office success of its films, the Company’s ability to recoup box office revenues, the Company’s ability to compete in the Indian film industry, the Company’s ability to protect its intellectual property rights and its ability to respond to technological changes, the Company’s contingent liabilities, general economic and political conditions in India, including fiscal policy and regulatory changes in the Indian film industry. By their nature, forward-looking statements involve known and unknown risk and uncertainty because they relate to future events and circumstances. Forward-looking statements speak only as of the date they are made and are not guarantees of future performance and the actual results of the Company’s operations, financial condition and liquidity, and the development of the markets and the industry in which the Company operates may differ materially from those described in, or suggested by, the forward-looking statements contained in these materials. The forward-looking statements in this presentation are made only as of the date hereof and the Company undertakes no obligation to update or revise any forward-looking statement, whether as a result of current or future events or otherwise, except as required by law or applicable rules.

Results at a Glance - 01

Operational Highlights - 02

Financial Highlights - 03

Historical Financial Snapshot - 04

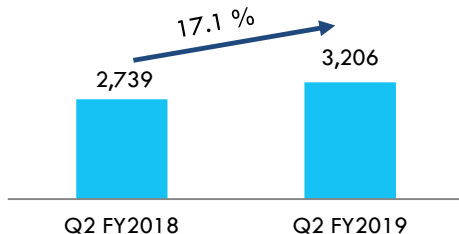


Q2 FY2019 Revenues up by 17.1%, PAT up by 39.5%

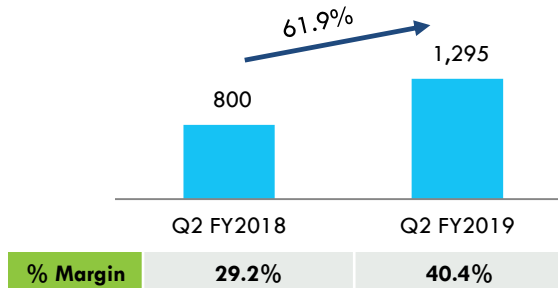


All figures in Rs. Million

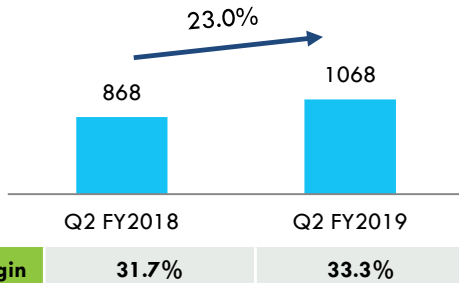
Total Income



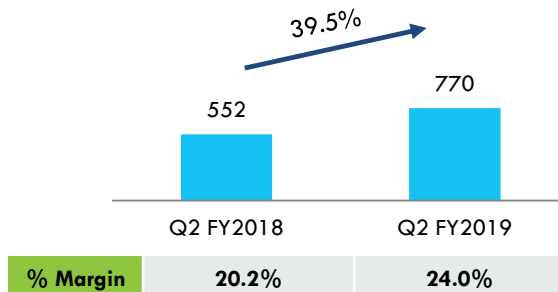
Adj. EBITDA¹



EBIT



PAT



- Revenue growth driven by a stronger release slate: Eros released 17 films (4 medium budget, 13 small budget) & 1 Digital Series in Q2FY2019 as compared to 7 films (2 medium budget, 5 small budget) in Q2FY2018
- Margin expansion driven by focus on content-driven films with high ROI potential and lower dependence on the box office performance

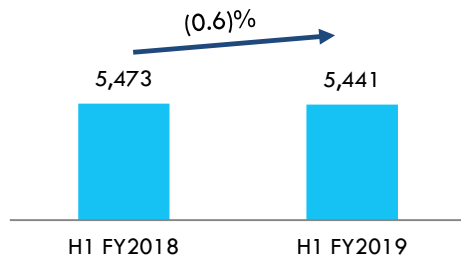
¹ Adjusted EBITDA is defined as EBITDA adjusted for (gain)/impairment of available-for-sale financial assets, profit/loss on held for trading liabilities (including profit/loss on derivative financial instruments), transactions costs relating to equity transactions, share based payments, Loss / (Gain) on sale of property and equipment, Loss on de-recognition of financial assets measured at amortized cost, net, Credit impairment loss, net, Loss on financial liability measured at fair value through profit and loss, Loss on deconsolidation of a subsidiary and Impairment of goodwill (as applicable).

H1 FY2019 EBIT up by 26.4%, PAT higher by 31.7%

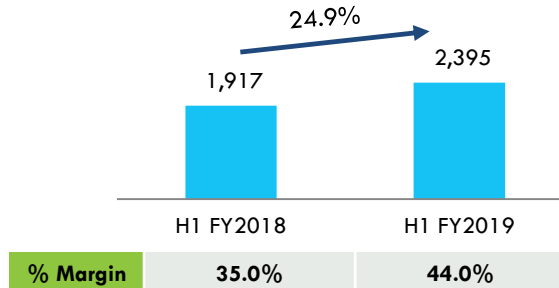


All figures in Rs. Million

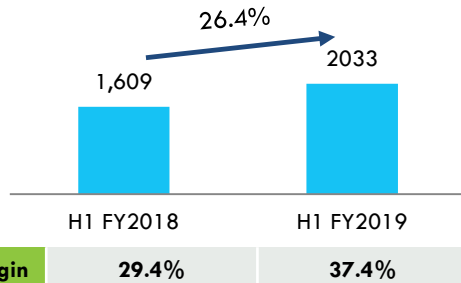
Total Income



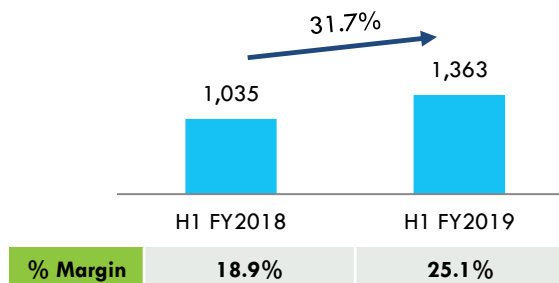
Adj. EBITDA¹



EBIT



PAT



- Eros released 31 films (5 medium budget, 26 small budget) & 1 Digital Series in Q2FY2019 as compared to 12 films (1 high budget, 3 medium budget, 8 small budget) in Q2FY2018
- Margin expansion driven by a content - driven films, strong pre-sales strategy and catalogue monetization

¹ Adjusted EBITDA is defined as EBITDA adjusted for (gain)/impairment of available-for-sale financial assets, profit/loss on held for trading liabilities (including profit/loss on derivative financial instruments), transactions costs relating to equity transactions, share based payments, Loss / (Gain) on sale of property and equipment, Loss on de-recognition of financial assets measured at amortized cost, net, Credit impairment loss, net, Loss on financial liability measured at fair value through profit and loss, Loss on deconsolidation of a subsidiary and Impairment of goodwill (as applicable).

Conservative Balance Sheet: Leverage and liquidity improve further



All figures in Rs. Million

Particulars	As on Sept 30, 2018	As on March 31, 2018	As on Sept 30, 2017
Cash	2,106	1,872	1,887
Net Debt	5,112	5,557	5,854
Networth	24,936	22,559	21,188
Net Debt / Equity	0.21	0.25	0.28
Net Debt / EBIT	1.25	1.51	1.63

- Eros' investments are focused on enhancing its position as a premium content owner of Indian film and digital content while maintaining a conservative balance sheet
- Capital structure, liquidity and coverage ratios improve further and are well within the prescribed norms.

Results at a Glance - 01

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Financial Highlights - 03

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Commenting on the performance of Q2 & H1 FY2019, Mr. Sunil Lulla, Executive Vice Chairman & MD of Eros International Media Ltd. said,

"We are happy to report a strong performance during the Q2 and H1 FY2019 which has been a result of our continuous focus on building a portfolio of content driven films that appeal to a wide cross-section of audiences, produced at optimum costs and marketed around the world across diverse entertainment platforms. During Q2 FY2019, we released a total of 17 films & 1 Digital series, comprising of the hit franchise 'Happy Phirr Bhag Jayegi', the critically acclaimed 'Manmarziyan' Vishal Bharadwaj directed 'Patakhah', Saakshyam (Telugu), Tc.Gn - Take Care Good Night (Marathi) amongst others. Overseas releases of Batti Gul Meter Chalu (Hindi) and Nawabzaade (Hindi) further supported performance during the quarter.

With our strategy of being a leading producer in digital content, we released an ErosNow¹ 8-episode original series directed by Rohan Sippy, "Side Hero" which was received very well by the global audiences. Going forward, we have a refreshing slate of high-potential ErosNow originals with crime drama "Smoke" releasing today. We believe with the roll-out of our original series we will be able to capture the attention of the fast growing millennial and post-millennial audiences.

H2 FY19 has begun well for us with the successful release of "Boyz 2" (Marathi), "Tummbad" as well as "Andhadhun" (overseas), "Helicopter Eela" (overseas) and "Namaste England" (overseas) at the box office. Further, we have a growing and compelling line-up for the remainder of FY 2019 and FY2020. As we look forward, our proven content acquisition and co-production model, our strong partnerships with Colour Yellow Production, Reliance Industries and the latest partnership V. Vijayendra Prasad as well as our Indo-China collaborations will be the key differentiator in the forthcoming quarters"

Releases during Q2 FY2019:

- The company released 17 films and 1 Digital series during the Quarter

Theatrical & Overseas:

- Performance during the period was driven by the theatrical releases of Happy Phirr Bhag Jayegi , Manmarziyan , Patakhaa, Saakshyam (Telugu), Take Care Good Night (Marathi) amongst others
- The overseas releases of Batti Gul Meter Chalu and Nawabzaade also contributed to the overall performance

Television and Others:

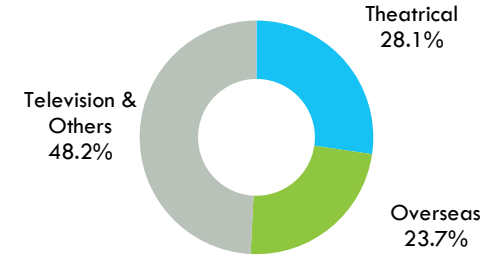
- Contribution from the television and others segment stood healthy at

48.2%, including satellite sales of Saakshyam (Telugu)

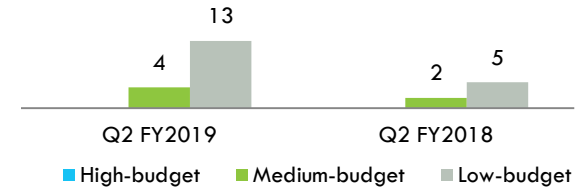
ErosNow⁽¹⁾:

- In this quarter, the Company released “Side Hero”, an Eros Now original series on Eros Now, parent Eros International Plc’s OTT platform.
 - This 8-episode series that released on 24th September has been widely appreciated by the audiences

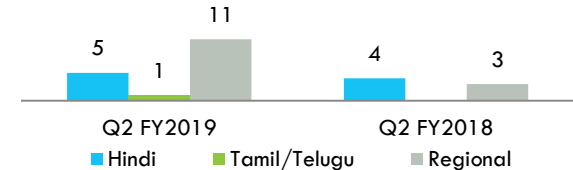
Revenue Break-up Q2 FY19



Portfolio by Budget



Portfolio by Language



Strong portfolio approach



The Company released a total of 17 films & 1 Eros Now Original Series in Q2 FY2018



Manmarziyaan
(Hindi)



Happy Phirr
Bhag Jayegi
(Hindi)



Patakhah (Hindi)



Saakshyam
(Telugu)



Side Hero
(Eros Now series)



Tc.Gn - Take
Care Good Night
(Marathi)



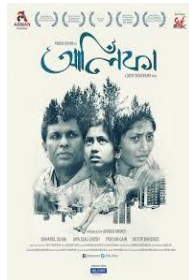
Batti Gul Meter
Chalu (Overseas)



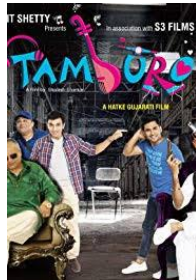
Nawabzaade
(Overseas)



Karaar
(Marathi)



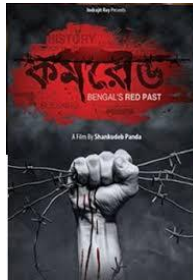
Alifa
(Bengali)



Tamburo
(Gujrati)



Baranda
(Bengali)



Commrade
(Bengali)



Aavuj Reshe
(Gujarati)



Band Baaja
Babuchak
(Gujarati)



Asehi Ekada
Vhave
(Marathi)



Dr Tatya Lahane
(Marathi)



Conditions Apply-
Atti Lagu
(Marathi)

Note: Low budget films includes films which : a) may not have released theatrically but are distributed on other mediums such as digital, broadcasting etc. b) have been released theatrically but distributed by Eros for the first time

Eros International forms a JV with veteran writer V. Vijayendra Prasad

- Eros and V. Vijayendra Prasad have partnered to jointly develop scripts, greenlight projects, produce & distribute films and web-series across Hindi, Telugu and Tamil languages
- Under this partnership, Mr. Prasad has already penned down 10 stories which will take shape on screen and the JV has also identified 8 to 10 leading directors that will be announced soon
 - These include a family action thriller by acclaimed Telugu director Sukumar, another thriller in Tamil and Telugu by S.S. Kanchi and Srman making his Hindi directorial debut under the joint venture
- Eros and Vijayendra Prasad last came together for *Bajrangi Bhaijaan*, which was a spectacular success worldwide including India and China

Eros International collaborates with Kyta Productions for two films – Vishal Bhardwaj's *Pataakha* and the Hindi remake of Kannada super hit *Kirik Party*

- Eros teamed up with producers Dheeraj Wadhawan, Ajay Kapoor, Ishant Saxena, Vishal and Rekha Bhardwaj and released *Pataakha* in India and the yet untitled Hindi remake of Kannada blockbuster *Kirik Party*, worldwide starring Kartik Aaryan and Jacqueline Fernandez



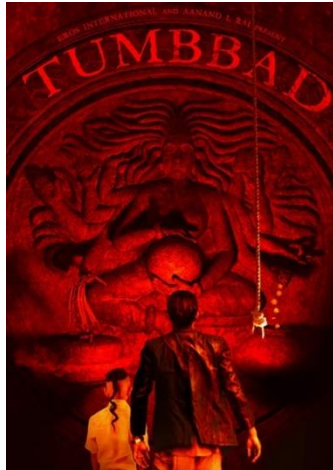
Strong start to Q3 FY 2019 with October releases



Eros releases an interesting mix of genres in the month of October ranging from comedy to horror and crime thriller, each of which has met with a very encouraging response



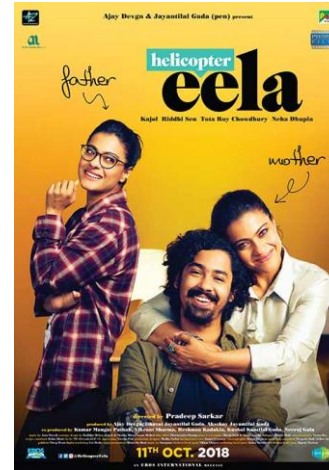
Boyz 2
(Marathi)



Tumbbad
(Hindi)



Andhadhun
(Overseas)



Helicopter Eela
(Overseas)



Namaste England
(Overseas)

ErosNow⁽¹⁾: 113m registered users and 10.1m paying subscribers worldwide⁽²⁾⁽³⁾



✓ 135

Countries inc. India

✓ 113M

Registered Users

✓ 10.1M

Paying Subscribers

✓ 11,000+

Digital Rights

Major Indian Telco Partnership



215mm
Subs

223mm
Subs

345mm
Subs

221mm
Subs

EROS Now Exclusive SVOD Partner

✓

✓

✓

✓

Long-Standing Partnership

✓

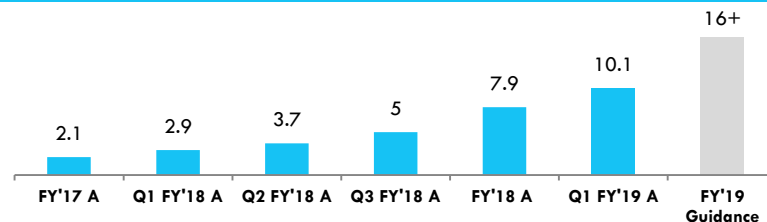
✓

✓

✓

- Major Indian Telco Partnerships Underpin Sustainability of ErosNow's Moat
- Exclusive Partnerships for Eros Now, and Access to the Largest and Most Linguistically Diverse Digital Indian Film Library for Telcos

Rapid growth in paying subs⁽²⁾ (m)



Director to Consumer and Other

OEM



Other



TELCO / ISP



Streaming



WALLETS



International

Note: (1) ErosNow is Eros International Plc's, OTT platform (2) Paying subscribers means any subscriber who has made a valid payment to subscribe to a service that includes the Eros Now service either as part of a bundle or on a standalone basis, either directly or indirectly through a telecom operator or OEM in any given month be it through a daily, weekly or monthly billing pack, as long as the validity of the pack is for at least one month. (3) As on 30 June 2018.

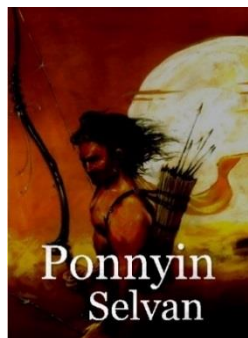
Strong pipeline of ErosNow⁽¹⁾ originals under production/release



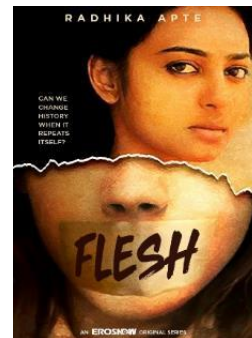
October 2018



*December 2018
/ January 2019*



March 2019



March 2019



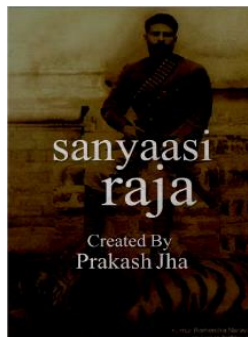
March 2019



April 2019



May 2019



June 2019



June 2019



TBD

Select forthcoming releases (contd.)



Film Name	Star Cast/(Director/Producer)	Language	Tentative Release
Helicopter Eela (Overseas)	Kajol, Riddhi Sen, Tota Roy Chowdhury (Pradeep Sarkar)	Hindi	Released
Tumbbad	Sohum Shah, Harish Khanna (Colour Yellow Productions/ A Little Town Productions)	Hindi	Released
Namaste England (Overseas)	Arjun Kapoor, Parineeti Chopra (Vipul Amrutlal Shah)	Hindi	Released
Boyz II	Sumant Shinde, Parth (Everest Entertainment)	Marathi	Released
Ottakkoru Kamukan	Jojo, Shine Tom Chacko and others (Dazzling Movie Land)	Malayalam	FY2019
Kaptan	Saif Ali Khan, Zoya and others (Navdeep Singh / ColourYellow Productions)	Hindi	FY2019
Mumbai Pune Mumbai 3	Swapnil Joshi, Mukta Barve	Marathi	FY2019
Cobra	Gautam Ghulati, Tarun Khanna, Nyra Banerjee, Ruhi Singh, Director - Munesh Rawal	Hindi	FY2019
Kaamiyab	Drishyam Films	Hindi	FY2019
Ticket to Bollywood	Amyra Dastoor, Diganth Manchale / (Eros)	Hindi	FY2019
Haathi Mere Saathi	Rana Dugabatti (Prabhu Soloman)	Hindi / Tamil / Telugu	FY2020
Guru Tegh Bahadur	(Harry Baweja)	Punjabi	FY2020
Jaita	Harman Baweja (Harry Baweja)	Hindi	FY2020

The above list is indicative and subject to change and does not include all projected releases

Select forthcoming releases (contd.)



Film Name	Star Cast/(Director/Producer)	Language	Tentative Release
Untitled	Ravi Vasudevan	Malayalam	FY2020
Untitled	Vijith Nambiar	Malayalam	FY2020
Untitled	(Homi Adajania / Maddock Films)	Hindi	FY2020
Ankhen 2	Amitabh Bachchan & Others	Hindi	FY2020
Nervazhi	Nayanthara (Bharath Krishna)	Tamil	FY2020
Shubh Mangal Savdhan - 2	(Colour Yellow Productions)	Hindi	FY2020
Panda (Indo-China)	(Kabir Khan)	Hindi	FY2020
Tannu Weds Manu 3	Anand L Rai	Hindi	FY2020
Roam Rom Mein	Nawazuddin Siddiqui & others (Tanishtha Chatterjee / Rising Star Entertainment)	Hindi	FY2020
The Body (Overseas)	Emraan Hashmi, Rishi Kapoor (Viacom18 Motion)	Hindi	FY2020
Time to Dance (Overseas)	Sooraj Pancholi, Isabelle Kaif (Super Cassettes Industries)	Hindi	FY2020
Raw (Overseas)	John Abraham (Viacom18 Motion)	Hindi	FY2020
Untitled	Kartik Aaryan (Anees Bazmee) (Next Gen Films)	Hindi	FY2020
Untitled- (Hindi remake of Kirik Party)	Kartik Aaryan / Jacqueline Fernandez (Kyta Productions)	Hindi	FY2020

The above list is indicative and subject to change and does not include all projected releases

Select forthcoming releases



Film Name	Star Cast/(Director/Producer)	Language	Tentative Release
Chandamama Door Ke	Sushant Singh Rajput, Nawazuddin Siddiqui (Sanjay Puran Singh)	Hindi	FY2020
Pitch White	(Vipul Shah)	Hindi	FY2020
Untitled	(Rahul Dholakia / Next Gen Films)	Hindi	FY2020
Heer	(Colour Yellow Productions)	Hindi	FY2020
Fake	(Raj & DK)	Hindi	FY2020
Re-Union	(Sujoy Ghosh)	Hindi	FY2020
Hera Pheri -3	Suniel Shetty and others	Hindi	FY2020
Phobia 2	(Next Gen Films - Pawan Kriplani)	Hindi	FY2020
2 Guns	(Krishna Jagarlamudi)	Hindi	FY2020
R. Rajkumar 2	(PrabhuDeva / Next Gen Films)	Hindi	FY2020
Khalifey	Sanjay Dutt, SaifAli Khan, Arshad Warsi (Prakash Jha)	Hindi	FY2020
Make in India	(Next Gen Films)	Hindi	FY2020
Jugaadu	Harman Baweja	Hindi	FY2020
1234 (Part 2)	SunielShetty, Paresh Rawal (Ashwni Dhir)	Hindi	FY2020

The above list is indicative and subject to change and does not include all projected releases

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Abridged consolidated P&L – Q2 FY2019



Particulars	Q2 FY2019		Q2 FY2018	
	INR mn	USD mn	INR mn	USD mn
Total Income	3,206	46.8	2,739	42.5
Direct Cost	1,469	21.5	1,190	18.5
Other Expenses	669	9.8	681	10.6
EBIT	1,068	15.5	868	13.4
EBIT Margins (%)	33.3%	33.3%	31.7%	31.7%
Adj EBITDA¹⁾	1,295	18.9	800	12.4
Adj EBITDA Margins (%)	40.4%	40.4%	29.2%	29.2%
Interest	176	2.6	214	3.3
Profit Before Tax	892	12.9	654	10.1
PAT (after Minority)	770	11.2	552	8.6
PAT Margins (%)	24.0%	24.0%	20.2%	20.2%
Diluted EPS (INR & \$)	8.00	0.12	5.77	0.09

1) Adjusted EBITDA is defined as EBITDA adjusted for (gain)/impairment of available-for-sale financial assets, profit/loss on held for trading liabilities (including profit/loss on derivative financial instruments), transactions costs relating to equity transactions, share based payments, Loss / (Gain) on sale of property and equipment, Loss on de-recognition of financial assets measured at amortized cost, net, Credit impairment loss, net, Loss on financial liability measured at fair value through profit and loss, Loss on deconsolidation of a subsidiary and Impairment of goodwill (as applicable).

2) Exchange Rate: Q2 FY2019: 1 USD = 68.4477 INR, Q2 FY2018: 1 USD = 64.4379 INR

Abridged consolidated P&L – H1 FY2019



Particulars	H1 FY2019		H1 FY2018	
	INR mn	USD mn	INR mn	USD mn
Total Income	5,441	79.5	5,473	84.9
Direct Cost	2,388	34.9	2,471	38.3
Other Expenses	1,020	14.9	1,393	21.6
EBIT	2,033	29.7	1,609	25.0
EBIT Margins (%)	37.4%	37.4%	29.4%	29.4%
Adj EBITDA¹⁾	2,395	35.0	1,917	29.7
Adj EBITDA Margins (%)	44.0%	44.0%	35.0%	35.0%
Interest	370	5.4	399	6.2
Profit Before Tax	1,663	24.3	1,210	18.8
PAT (after Minority)	1,363	19.9	1,035	16.1
PAT Margins (%)	25.1%	25.1%	18.9%	18.9%
Diluted EPS (INR & \$)	14.17	0.21	10.82	0.17

1) Adjusted EBITDA is defined as EBITDA adjusted for (gain)/impairment of available-for-sale financial assets, profit/loss on held for trading liabilities (including profit/loss on derivative financial instruments), transactions costs relating to equity transactions, share based payments, Loss / (Gain) on sale of property and equipment, Loss on de-recognition of financial assets measured at amortized cost, net, Credit impairment loss, net, Loss on financial liability measured at fair value through profit and loss, Loss on deconsolidation of a subsidiary and Impairment of goodwill (as applicable).

2) Exchange Rate: Q2 FY2019: 1 USD = 68.4477 INR, Q2 FY2018: 1 USD = 64.4379 INR

Abridged consolidated balance sheet



Particulars	As at September, 2018		As at March 31, 2018	
	INR mn	USD mn	INR mn	USD mn
Equity and Liabilities				
Shareholders' Funds	24,936	343.8	22,559	346.3
Non Current liabilities	3,632	50.1	4,155	63.8
Current liabilities	12,172	167.8	11,154	171.3
Total Equity and Liabilities	40,740	561.7	37,868	581.4
Assets				
Non Current Assets	31,847	439.1	28,848	442.9
Fixed assets				
• Tangible Assets	393	5.4	410	6.3
• Intangible Assets	10,160	140.1	10,514	161.4
• Content Advances	15,995	220.5	15,123	232.2
Current Assets	8,893	122.6	9,020	138.5
Total assets	40,740	561.7	37,868	581.4

1) H1 FY2019 Exchange rate: 1 USD = 72.5366 INR, FY2018 Exchange rate: 1 USD = 65.1366 INR

Total Income

- In Q2 FY2019, Total Income stood at Rs. 3,206 million (Rs. 2,739 million in Q2 FY2018)
 - In Q2 FY2019, 4 medium & 13 small budget and 1 digital series were released as against 2 medium & 5 small budget movies in Q2 FY2018
- In H1 FY2019, Total Income stood at Rs. 5,441 million (Rs. 5,473 million in H1 FY2018)
 - Revenues during the period were driven by releases of Bhavesh Joshi (Hindi), Happy Phirr Bhag Jayegi', the critically acclaimed 'Manmarziyan' and 'Patakhaa', Side Hero (Digital release), Saakshyam (Telugu), Tc.Gn - Take Care Good Night (Marathi) amongst others. Healthy performance from the overseas releases of Batti Gul Meter Chalu (Hindi) and Nawabzaade, Meri Nimmo (Digital release), Blackmail (Overseas), amongst others reinforcing the portfolio and film mix strategy

EBIT

- In Q2 FY2019, the EBIT stood at Rs. 1,068 million, compared to Rs. 868 million in Q2 FY2018, a growth of 23.0%.
 - EBIT margins stood at 33.3% as compared to 31.7%, an improvement of 162 bps
 - Direct Costs stood at Rs. 1,469 million (including Rs. 872 million of content amortization), compared to Rs. 1,190 million (including Rs. 832 million of content amortization)
- In H1 FY2019, the EBIT stood at Rs. 2,033 million, compared to Rs. 1,609 million in H1 FY2018, a growth of 26.4%.
 - EBIT margin stood at Rs. 37.4% in H1 FY 2019 as compared to 29.4% in H1 FY2018, higher by 797 bps.
 - Direct Costs stood at Rs. 2,388 million in H1 FY 2019 (including Rs. 1,555 million of content amortization), compared to Rs. 2,471 million in H1 FY2018 (including Rs. 1,765 million of content amortization)

PAT

- In Q2 FY2019, Profit after tax (after minority) was at Rs. 770 million (Rs. 552 million in Q2 FY2018), a growth of 39.5%.
 - PAT Margins stood at 24.0% in Q2 FY2019 as compared to 20.2% in Q2 FY2018
- In H1 FY2019, Profit after tax (after minority) stood at Rs. 1,363 million (Rs. 1,035 million in H1 FY2018) , a growth of 31.7%.
 - PAT Margins stood at 25.1% in H1 FY2019 as compared to 18.9% in H1 FY2018

Net Debt

- As on September 30, 2018, the Net Debt of the company stood at Rs. 5,112 million as compared to Rs. 5,557 million as on March 31, 2018 and the Net Debt/Equity ratio stood at 0.21 as compared to 0.25 as on March 31, 2018

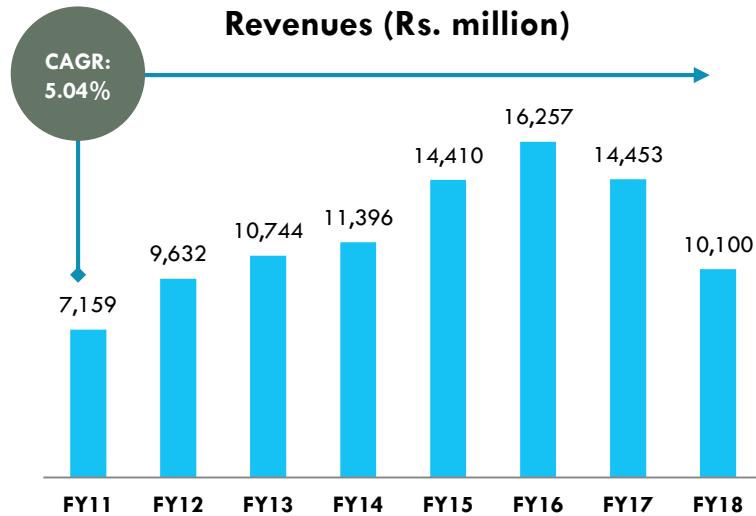
Results at a Glance - 01

Operational Highlights - 02

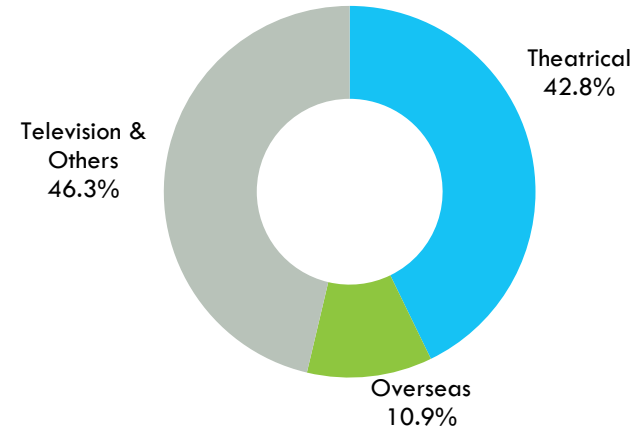
Financial Highlights - 03

Historical Financial Snapshot - 04





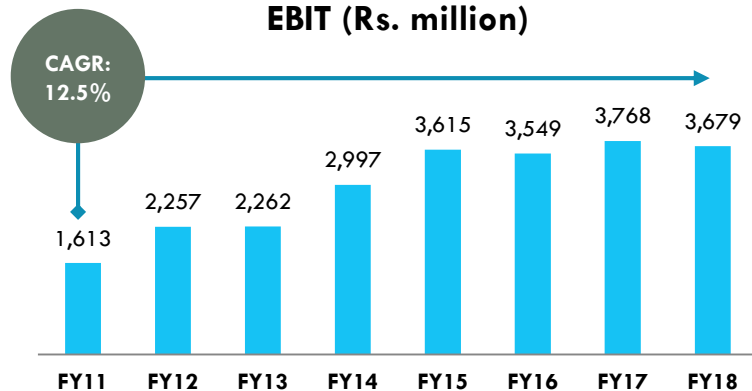
Revenue Break-up FY2018



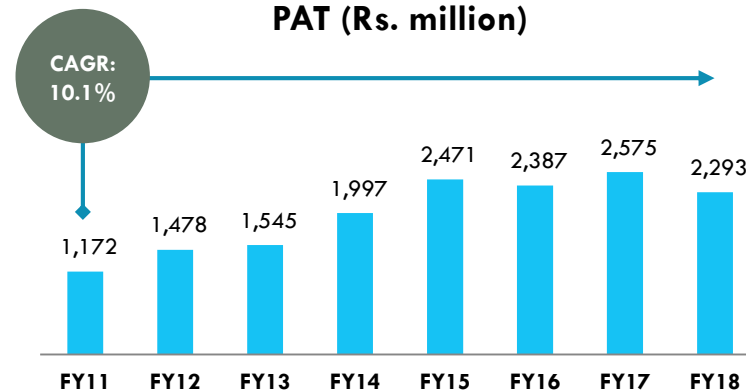
Consistent profits; strong growth in margins



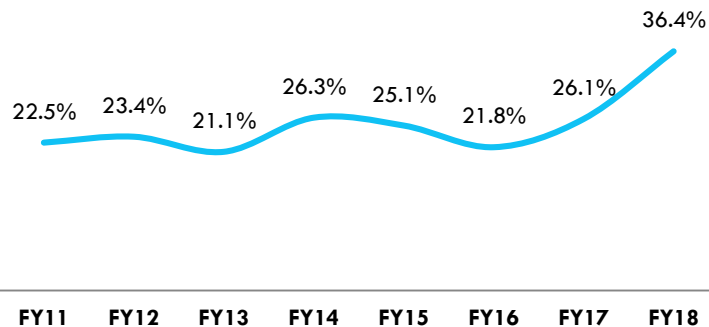
EBIT (Rs. million)



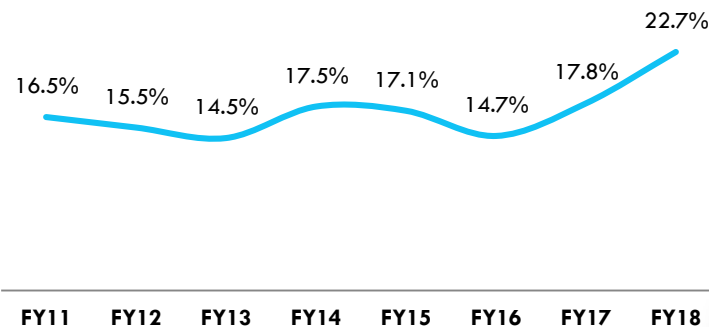
PAT (Rs. million)



EBIT Margin (%)



PAT Margin (%)



Eros International Media Ltd

Eros International Media Ltd. (BSE Script Code: 533261; NSE Script Code: EROSMEDIA) is a leading global company in the Indian film entertainment industry that acquires, co-produces and distributes Indian films across all available formats such as cinema, television and digital new media. Eros International is part of Eros International Plc, which became the first Indian media Company to raise capital and be listed on the New York Stock Exchange. Eros International has experience of over three decades in establishing a global platform for Indian cinema. The company has a competitive advantage through its extensive and growing movie library comprising of over 2,000 films, which include Hindi, Tamil, and other regional language films for home entertainment distribution. Eros International has built a dynamic business model by combining the release of new films every year with the exploitation of its film library. For further information please visit: www.erosintl.com

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Thank You