



# TURNAROUND CORPORATE ADVISORS PRIVATE LIMITED

A SEBI Registered Category-I Merchant Banker

Date: December 14, 2018

Ref: TCA/DGSL-LDR-LDL/ AP/18-19

To,  
The Board of Directors  
LDR eRetail Limited  
12th Floor, Phase II (Crest), International Tech Park,  
CSIR Road, Taramani, Chennai- 600113

Sub: Certificate on adequacy and accuracy of disclosure of information in the Abridged Prospectus of LDR eRetail Limited in compliance with SEBI Circular CFD/DIL3/CIR/2017/21 dated March 10, 2017 for the purpose of proposed merger of Lumina Datamatics Limited ("Lumina") into Datamatics Global Services Limited ("DGSL") and subsequent demerger of the demerged undertaking (as defined in the scheme) of DGSL (post -merger) into LDR eRetail Limited ("LDR"), under a proposed Scheme of Arrangement ("Scheme" or "proposed scheme") under Sections 230 to 232 of Companies Act, 2013

Dear Sirs,

## 1. Background:

We, M/s Turnaround Corporate Advisors Private Limited, a Category I Merchant Banker registered with SEBI, having registration no. MB/INM000012290 have been appointed by M/s LDR eRetail Limited having its registered office at 12th Floor, Phase II (Crest), International Tech Park, CSIR Road, Taramani, Chennai- 600113 ("LDR" or "Resulting Company") for the purpose of certifying the adequacy and accuracy of disclosure of information provided in its Abridged Prospectus in connection with the:

- A. proposed merger of Lumina into DGSL in terms of Part II of the Scheme; and
- B. proposed de-merger (after giving effect to Part II of the Scheme) of the demerged undertaking (as defined in the scheme) of DGSL into LDR.

## 2. About Turnaround Corporate Advisors Private Limited:

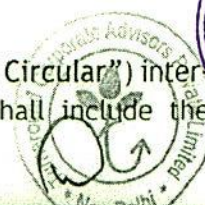
Turnaround Corporate Advisors Private Limited (hereinafter referred to as "Turnaround" or "TCA" or "we" or "us") is a Private Limited Company incorporated under the provisions of the Companies Act, 2013 with the Registrar of Companies, NCT of Delhi and Haryana. TCA is a Category I Merchant Banker registered with the Securities and Exchange Board of India (SEBI) with Registration No.: MB/INM000012290.

## 3. Scope and Purpose of the Certificate:

SEBI vide Circular no. CFD/ DIL3/ CIR/2017/21 dated March 10, 2017 ("SEBI Circular") inter alia prescribed that the listed entity (in the present case "DGSL") shall include the

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A SEBI Registered Category-I Merchant Banker

applicable information pertaining to the unlisted entity/ies involved in the scheme (in the present certificate, "LDR") in the format specified for abridged prospectus as provided in Part E of Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"), in the explanatory statement or notice or proposal accompanying resolution to be passed, sent to the shareholders while seeking approval of the scheme. SEBI Circular further prescribes that the accuracy and adequacy of such disclosures shall be certified by a SEBI Registered Merchant Banker after following the due diligence process.

This certificate is being issued in compliance of above mentioned requirement under the SEBI Circular.

This certificate is restricted to meet the above mentioned purpose only and may not be used for any other purpose whatsoever or to meet the requirement of any other laws, rules, regulations and statutes.

#### 4. Certification:

We state and confirm as follows:

1. We have examined various documents and other materials made available to us in by the management of LDR in connection with finalization of Abridged Prospectus dated December 14, 2018 pertaining to LDR which will be circulated to the members of LDR/ Lumina/ DGSL at the time of seeking their consent to the proposed Scheme of Arrangement among LDR, Lumina and DGSL as a part of explanatory statement to the notice.
2. On the basis of such examination and the discussion with the management of LDR, we confirm that:
  - A. The information contained in the Abridged Prospectus is in conformity with the relevant documents, materials and other papers related to LDR.
  - B. The Abridged Prospectus contains applicable information pertaining to LDR as required in terms of SEBI Circular which, in our view is fair, adequate and accurate to enable the members to make an informed decision on the Proposed Arrangement.

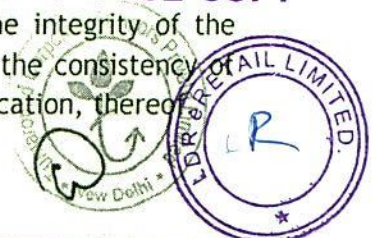
#### 5. Disclaimer:

Our scope of work did not include the following:-

- An audit of the financial statements of LDR.
- Carrying out a market survey / financial feasibility for the Business of LDR.
- Financial and Legal due diligence of LDR.

It may be noted that in carrying out our work we have relied on the integrity of the information provided to us for the purpose, and other than reviewing the consistency of such information, we have not sought to carry out an independent verification thereof.

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We assume no responsibility and make no representations with respect to the accuracy or completeness of any information provided by the management of LDR.

We do not assume any obligation to update, revise or reaffirm this certificate because of events or transactions occurring subsequent to the date of this certificate.

We understand that the management of LDR during our discussions with them would have drawn our attention to all such information and matters, which may have impact on our Certificate.

The fee for our services is not contingent upon the result of the proposed arrangement.

The management of LDR, DGSL, Lumina or their related parties are prohibited from using this opinion other than for its sole limited purpose and not to make a copy of this certificate available to any party other than those required by statute for carrying out the limited purpose of this certificate. Our certificate is not, nor should it be constructed as our opinion or certification of the the compliance of the proposed Scheme of arrangement with the provision of any law including Companies Act, taxation laws, capital market laws and related laws.

In no event, will TCA, its Directors and employees be liable to any party for any indirect, incidental, consequential, special or exemplary damages (even if such party has been advised of the possibility of such damages) arising from any provision of this opinion.

Thanking You

For Turnaround Corporate Advisors Private Limited

  
(HEEMADRI MUKERJIA)  
Managing Director



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THIS IS AN ABRIDGED PROSPECTUS CONTAINING SALIENT FEATURES IN RESPECT OF THE MERGER OF LUMINA DATAMATICS LIMITED ("LUMINA") INTO DATAMATICS GLOBAL SERVICES LIMITED ("DGSL") AND SUBSEQUENT DEMERGER OF THE DEMERGED UNDERTAKING (AS DEFINED IN THE SCHEME) OF DGSL (POST MERGER) INTO LDR ERETAIL LIMITED ("LDR OR "THE COMPANY") ("SCHEME").

THIS ABRIDGED PROSPECTUS CONTAINS 9 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

THIS ABRIDGED PROSPECTUS IS PREPARED IN TERMS OF PARA 3(a) OF PART - I (A) OF SEBI CIRCULAR NO. CFD/DIL3/CIR/2017/21 DATED MARCH 10, 2017

This document is prepared to comply with the requirement of Regulation 37 of the SEBI (LODR) Regulations, 2015 read with the SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017 and is in accordance with the disclosures required to be made in the Abridged Prospectus as provided in Part-E of Schedule VI of the SEBI (ICDR) Regulations, 2018, to the extent applicable.

**LDR ERETAIL LIMITED**

CIN: U74120TN2015PLC123418.

**Registered and Corporate Office:** 12<sup>th</sup> Floor, Phase II (Crest), International Tech Park, CSIR Road, Taramani Chennai Tamil Nadu-600 113

Email ID: [divya.kumat@datamatics.com](mailto:divya.kumat@datamatics.com)

**PROMOTER: LUMINA DATAMATICS LIMITED**

**ISSUE DETAILS, LISTING AND PROCEDURE**

The Board of Directors of DGSL, Lumina and LDR are proposing to approve the Composite Scheme of Arrangement under Section 230-232 of the Companies Act, 2013, for merger of Lumina into DGSL and demerger of the Demerged Undertaking (as defined in the Scheme) of DGSL into LDR ("Scheme").

Pursuant to the Scheme of Arrangement and subject to the applicable laws and receipt of requisite approvals, including exemption from Rule 19(2) (b) of the Securities Contract (Regulations) Rules, 1957 ("the SCRR") to be obtained from SEBI, the Equity shares of LDR eRetail Limited will be listed on BSE Limited ("BSE") and National Stock Exchange of India Limited ("NSE") (NSE and BSE jointly hereinafter with BSE referred to as "Stock Exchanges"). For the purpose of this scheme, BSE Limited shall be the designated stock Exchange.

Bharat Kotak & Co., Chartered Accountants (FRN: 135832W) has submitted a report dated December 14, 2018 and recommended a fair equity share exchange ratio as follows:





2,00,00,000 fully paid up Equity shares of Rs. 5/- each of LDR be issued and allotted to the Equity Shareholders of DGSL in proportion to their holdings in DGSL in the event of Demerger of Demerged Undertaking of DGSL into LDR.

#### GENERAL RISKS

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds unless they can afford to take the risk of losing their investment. Shareholders are advised to read the risk factors carefully before taking an investment decision in relation to the scheme. For taking an investment decision, shareholders must rely on their own examination of our Company and the scheme including the risk involved. The equity shares being issued under the scheme have not been recommended or approved by the Securities and Exchange Board of India (SEBI), nor does SEBI guarantee the accuracy or adequacy of this document. Specific attention of the investors is invited to the section titled "Risk Factors" at page 7 of this Abridged Prospectus.

#### GENERAL INFORMATION:

##### MERCHANT BANKER

Turnaround Corporate Advisors Private Limited

Address: 714, Vishwadeep Building, Plot No. 4, District Centre, Janakpuri, New Delhi - 110058.

Tel: +91-11-45510390

E-mail: [info@tcagroup.in](mailto:info@tcagroup.in)

Website: [www.tcagroup.in](http://www.tcagroup.in)

CIN: U74140DL2015PTC278474

SEBI Registration Number: MB/INM000012290

##### STATUTORY AUDITORS OF THE COMPANY

M/s. Kanu Doshi Associates LLP

203, The Summit, Level -2, Samrath Nager, Hanuman Road, Western Express Highway, Vile Parle (E), Mumbai - 400057.

Tel.: + 91-22-2615 0100

Email id: [aratip@kdg.co.in](mailto:aratip@kdg.co.in)

FRN: 104746W/100096

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#### PROMOTER OF LDR ERETAIL LIMITED

Lumina Datamatics Limited ("Lumina") is the promoter of LDR Eretail Limited ("LDR" or "the Company"). Lumina is an unlisted Public Company under the Companies Act, 1956. The Corporate Identity Number is U22220TN2007PLC065507 and the registered office is situated at 12th Floor, Phase II (Crest), International Tech Park, CSIR Road, Taramani, Chennai - 600113.

Lumina is inter-alia engaged in the business of providing e-retail and digital publishing services in content development, design and composition, content transformation, e-books and new media, rights and permissions, QA services, project management, consulting and information services, software development and implementation, assets storage and management, adaptive assessment system, site merchandising, market intelligence and e-Commerce data publishing & e-retail solutions to clients.

#### BUSINESS MODEL/ BUSINESS OVERVIEW AND STRATEGY

The Company is involved in the business of providing eRetail, eCommerce enablement services products and solutions to manufacturers, traders, retailers who wish to take their business online in their merchandizing and marketing operations and to provide systems, processes, technical know-how and services enabling to do online business to manage the functions of supply chain, merchandising, marketing fulfillment and customer support in India and overseas.

#### BOARD OF DIRECTORS

The details of the Board of Directors of LDR Eretail Limited are as below:

Sr. No.	Name	Designation	Experience
1.	Mr. Vidur V. Bhogilal	Director	He has 20+ years of professional experience and has managed audit, taxation, accounting, legal and M&A functions in leading companies. He is the Vice-Chairman of Lumina Datamatics and has managed several successful acquisitions, mergers, and restructuring in India, the US and the UK and





			played a key role in tax recoveries, forex management, financial planning /control and fund raising.
2.	Mr. Sameer L. Kanodia	Director	He received his Bachelor of Science in Business Administration from Bryant University, USA, with Marketing & Finance as a Major. He has more than 20 years of professional experience. He drives various strategic initiatives, expansion plans & go-to-market strategies.
3.	Ms. Divya Kumat	Director	She is having 21 years of rich and diverse experience, having held prominent legal and secretarial positions for leading corporations. She leads all legal and secretarial initiatives for more than 25 group companies in India and overseas and is a key player in all inorganic initiatives of the group like joint venture collaborations, mergers, acquisitions, and amalgamation in India and overseas.

#### OBJECT OF THE ISSUE

The Board of Directors of DGSL, Lumina and LDR are proposing to approve the Composite Scheme of Arrangement under Section 230-232 of the Companies Act, 2013, for merger of Lumina into Datamatics Global Services Limited ("DGSL") and subsequent demerger of the Demerged Undertaking (as defined in the Scheme) of the Company (post-merger) into LDR ("Scheme"), as a result of which shareholders of DGSL will directly hold shares in LDR.

- A. Cost of the project: Nil;
- B. Means of financing: Nil;
- C. Schedule of Deployment of Issue proceeds: Not Applicable;
- D. Name of Appraising Agency: Not Applicable;
- E. Name of Monitoring Agency: Not Applicable.



### SHAREHOLDING PATTERN

The aggregate Shareholding of each of the categories as prescribed in terms of Regulation 31 of the SEBI (LODR) Regulations, 2015 is as follows:

#### Equity Shareholding:

Category	Pre-Scheme	
	No. of Equity shares#	% Holding
Promoter & Promoter Group*	50,000	100.00
Public Shareholders	Nil	Nil
<b>Total</b>	<b>50,000</b>	<b>100.00</b>

\* Promoter shareholding includes shares held jointly with nominees.

# The shareholders of the Company vide its resolution dated December 05, 2018, approved the sub-division of 50,000 Equity Shares of Rs. 5/- each into 1,00,000 Equity Shares of Rs. 10/-. However, the same is yet to be approved by the Registrar of Companies.

#### Preference Shareholding:

Category	No. of Preference Shareholders	Pre-Scheme	
		No. of Preference shares	% Holding
Promoter & Promoter Group	1	49,50,000	100.00
Public Shareholders	Nil	Nil	Nil
<b>Total</b>		<b>49,50,000</b>	<b>100.00</b>

### AUDITED FINANCIALS

#### Statement of Assets and Liabilities

(Amount in Lacs)

Particulars	For the Period ended on September 30, 2018	For the year ended March, 31, 2018	For the year ended March, 31, 2017	For the period from August 12, 2015 to March 31, 2016 March, 31, 2016
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity Share Capital	5.00	5.00	5.00	5.00





Other Equity	(340.73)	(343.28)	(282.97)	(187.55)
Share Application money pening allotment		-	-	50.00
<b>Non-Current Liabilities</b>		-	-	-
Other Financial Liability (Preference Share Capital)	495.00	495.00	495.00	495.00
Provision	0.62	0.67	0.34	1.19
<b>Current Liabilities</b>		-	-	-
Trade Payables	16.38	12.96	27.09	-
Other Financial liabilities	0.25	0.50	3.26	-
Provisions	0.83	2.57	1.67	0.87
Other Current Liability	0.50	1.23	30.40	5.02
<b>Total</b>	<b>177.85</b>	<b>174.21</b>	<b>279.96</b>	<b>63.56</b>
<b>Assets</b>				
<b>Non-current Assets</b>				
Property, plant and equipment	5.20	5.98	7.54	9.09
Non-current tax asset	34.70	34.56	24.86	-
<b>Current Assets</b>		-	-	-
Inventories	-	-	-	-
Investment	5.14	28.77	-	33.95
Trade Receivables	87.24	96.54	220.38	-
Cash and Cash Equivalents	3.10	5.98	7.67	7.71
Loans	0.45	0.45	0.99	-
Other Financial assets	40.08	0.01	0.14	-
Other current assets	1.94	1.91	18.38	12.80
<b>Total</b>	<b>177.85</b>	<b>174.21</b>	<b>279.96</b>	<b>63.56</b>

**Summary statement of profit and loss Account:**

**(Amount in Lacs)**

Particulars	For the Period ended on Septemb er 30, 2018	For the year ended March, 31, 2018	For the year ended March, 31, 2017	For the period from August 12, 2015 to March, 31, 2016
<b>INCOME</b>				
Revenue from Operation	40.30	88.07	276.54	-





Other Income	0.39	4.29	1.27	0.45
<b>TOTAL</b>	<b>40.69</b>	<b>92.36</b>	<b>277.81</b>	<b>0.45</b>
<b>EXPENDITURE</b>				
Employee benefit expenses	33.16	140.87	186.82	63.77
Depreciation and amortization	0.78	1.56	1.56	0.25
Other expenses	3.99	10.92	185.66	123.98
<b>Total</b>	<b>37.93</b>	<b>153.34</b>	<b>374.04</b>	<b>188.00</b>
Profit Before tax	2.75	(60.98)	(96.23)	(187.55)
Less: Tax expenses				
-current Tax	-	-	-	-
-Deferred Tax	-	-	-	-
<b>Profit/ Loss after tax</b>	<b>2.75</b>	<b>(60.98)</b>	<b>(96.23)</b>	<b>(187.55)</b>
<b>Earning per Equity shares (in Rs.)</b>				
-Basic	5.51	(121.97)	(192.46)	(375.10)
-Diluted	5.51	(121.97)	(192.46)	(375.10)

**Note:** The above financials data is based on audited finacails of LDR for the year ended March 31, 2018 prepared as per Indian Accounting Standards (IND AS) except for the statement for profit & loss for the period ended March 31, 2016 which is based on audited finacnails of LDR for the period ended March 31, 2016 prepared as per Accounting Standards.

#### INTERNAL RISK FACTORS

1. We have incurred losses in the past as specified below and are not certain about the future profits:

Sr. No.	Year 2018	Year 2017	Period from August 12, 2015 to March 31, 2016
1.	(6,098,282)	(9,622,903)	(18,754,797)

2. We rely on information technology systems, networks and infrastructure to operate our business and any interruption or breakdown in such systems, networks or infrastructure or our technical systems could impair our ability to effectively deliver our products and services. Further, internet penetration in India is very vast and may increase in the future. If the internet infrastructure suffers interruptions, breakdowns or reduced growth, it may adversely affect our business and results of operations.
3. We provide comprehensive digital business solutions to various enterprises and established brands. Under these various agreements and arrangements, we may agree to provide technology, fulfillment and other services, as well as enable merchants to offer products or





services through B2B Marketplace. These arrangements are complex and require substantial personnel and resource commitment by us. An inability to deliver our services under such arrangements or maintain such commercial relationships, may adversely affect our business prospects and future financial performance.

4. An inability to manage the rapid growth in scale of our operations or adapt to technological developments or e-commerce trends could affect the performance and features of the services we provide, thereby, adversely affecting our business operations.
5. We face intense competition and this presents a continuous challenge to our success.
6. Our inability to attract, train and retain qualified personnel and successfully operate our logistics centers and warehouses may have an effect on our results of operations.
7. We depend on certain third party service providers for logistics services and payment gateways and an inability to ensure availability of such services at competitive cost may have an adverse effect on our business.

#### SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

1. Total number of outstanding litigations against the company and amount involved : Nil
2. Brief details of top 5 material outstanding litigations against the Company and amount involved : Nil
3. Regulatory Action, if any - disciplinary action taken by SEBI or Stock Exchanges against the Promoters in last 5 financial years including outstanding action, if any: Nil
4. Brief details of outstanding criminal proceedings against Promoters : Nil

#### OTHER INFORMATION

- A. The disclosure under the heading "IPO Grading", stating all the grades obtained for the initial public offer, along with the summary of rationale or description furnished by the credit rating agency(ies) for each of the grades obtained. Particulars of Grading Agency, Grades Assigned and assessment: **Not Applicable;**
- B. Any special tax benefits (if any) for the issuer/project and its shareholders: **Nil;**
- C. Eligibility of the Issue: **It is pursuant to the Scheme;**
- D. Expert opinion obtained, if any, except of Auditors and IPO Grading Agencies: **Valuation Report;**
- E. Material Contracts and Documents for Inspection:-
  1. Memorandum & Articles of Association of the Company;
  2. Financial Statements of the Company;
  3. Shareholding Pattern as on September 30, 2018;
  4. Composite Scheme of Arrangement;
  5. Valuation Report;





6. Fairness Opinion taken pursuant to the Scheme.

F. Time and Place of Inspection of material contracts: Copies of the above-mentioned documents are available for inspection at the registered office of the Company on all working days from the date of Abridged Prospectus until the date of listing approval;

G. Price information of past issues during last current financial year and two financial years preceding the current financial year: Not Applicable.

#### DECLARATION:

We hereby declare that all the relevant provisions of the Companies Act, 1956, the Companies Act 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by the Securities and Exchange Board of India, established under section 3 of the Securities and Exchange Board of India Act, 1992, as the case may be, have been complied with and no statement made in the Abridged Prospectus is contrary to the provisions of the Companies Act, 1956 and Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017 and Part-E of Schedule VI of the SEBI (ICDR) Regulations, 2018, to the extent applicable, has been complied and no statement made in this document is contrary to the provisions to the said SEBI Circular and SEBI Regulations. We further certify that all statement in this document is true and correct.

For LDR ERetail Limited

V.V. Bhogilal

Vidur Bhogilal

Designation: Director



Date: December 14, 2018

Place: Mumbai





# TURNAROUND CORPORATE ADVISORS PRIVATE LIMITED

A SEBI Registered Category-I Merchant Banker

Date: December 14, 2018

Ref: TCA/DGSL-LDL-LDR/ AP/18-19

To,  
The Board of Directors  
Lumina Datamatics Limited  
12th Floor, Phase II (Crest), International Tech Park,  
CSIR Road, Taramani, Chennai 600113

Sub: Certificate on adequacy and accuracy of disclosure of information in the Abridged Prospectus of Lumina Datamatics Limited in compliance with SEBI Circular CFD/DIL3/CIR/2017/21 dated March 10, 2017 for the purpose of proposed merger of Lumina Datamatics Limited ("Lumina") into Datamatics Global Services Limited ("DGSL") and subsequent demerger of the demerged undertaking (as defined in the scheme) of DGSL (post merger) into LDR eRetail Limited ("LDR"), under a proposed Composite Scheme of Arrangement ("Scheme" or "proposed scheme") under Sections 230 to 232 of Companies Act, 2013

Dear Sirs,

**1. Background:**

We, M/s Turnaround Corporate Advisors Private Limited, a Category I Merchant Banker registered with SEBI, having registration no. MB/INM000012290 have been appointed by M/s Lumina Datamatics Limited having its registered office at 12th Floor, Phase II (Crest), International Tech Park, CSIR Road, Taramani, Chennai 600113 ("Lumina" or "Amalgamating Company") for the purpose of certifying the adequacy and accuracy of disclosure of information provided in its Abridged Prospectus in connection with the:

- A. proposed merger of Lumina into DGSL in terms of Part II of the Scheme; and
- B. proposed de-merger (after giving effect to Part II of the Scheme) of the demerged undertaking (as defined in the scheme) of DGSL into LDR.

**2. About Turnaround Corporate Advisors Private Limited:**

Turnaround Corporate Advisors Private Limited (hereinafter referred to as "Turnaround" or "TCA" or "we" or "us") is a Private Limited Company incorporated under the provisions of the Companies Act, 2013 with the Registrar of Companies, NCT of Delhi and Haryana. TCA is a Category I Merchant Banker registered with the Securities and Exchange Board of India (SEBI) with Registration No.: MB/INM000012290.

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A SEBI Registered Category-I Merchant Banker

### 3. Scope and Purpose of the Certificate:

SEBI vide Circular no. CFD/ DIL3/ CIR/2017/21 dated March 10, 2017 ("SEBI Circular") inter-alia prescribed that the listed entity (in the present case "DGSL") shall include the applicable information pertaining to the unlisted entity/ies involved in the scheme (in the present certificate, "Lumina") in the format specified for abridged prospectus as provided in Part E of Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("ICDR Regulations"), in the explanatory statement or notice or proposal accompanying resolution to be passed, sent to the shareholders while seeking approval of the scheme. SEBI Circular further prescribes that the accuracy and adequacy of such disclosures shall be certified by a SEBI Registered Merchant Banker after following the due diligence process.

This certificate is being issued in compliance of above mentioned requirement under the SEBI Circular.

This certificate is restricted to meet the above mentioned purpose only and may not be used for any other purpose whatsoever or to meet the requirement of any other laws, rules, regulations and statutes.

### 4. Certification:

We state and confirm as follows:

1. We have examined various documents and other materials made available to us in by the management of Lumina in connection with finalization of Abridged Prospectus dated December 14, 2018 pertaining to Lumina which will be circulated to the members of Lumina/ LDR /DGSL at the time of seeking their consent to the proposed Scheme of Arrangement among Lumina, DGSL and LDR as a part of explanatory statement to the notice.
2. On the basis of such examination and the discussion with the management of Lumina, we confirm that:
  - A. The information contained in the Abridged Prospectus is in conformity with the relevant documents, materials and other papers related to Lumina.
  - B. The Abridged Prospectus contains applicable information pertaining to Lumina as required in terms of SEBI Circular which, in our view is fair, adequate and accurate to enable the members to make an informed decision on the Proposed Arrangement.

### 5. Disclaimer:

Our scope of work did not include the following:-

- An audit of the financial statements of Lumina.
- Carrying out a market survey / financial feasibility for the business of Lumina.
- Financial and Legal due diligence of Lumina.

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**TURNAROUND CORPORATE ADVISORS PRIVATE LIMITED**

CIN: U74140DL2015PTC278474 SEBI Registration No.: MB/INM000012290

Corporate & Registered Office: 714, Vishwadeep Building, Plot No. 4, District Centre, Janakpuri, New Delhi-110058  
Tel: +91-11-45510390, 41395590 Email: info@tcagroup.in Website: www.tcagroup.in





# TURNAROUND

A SEBI Registered Category-I Merchant Banker

It may be noted that in carrying out our work we have relied on the integrity of the information provided to us for the purpose, and other than reviewing the consistency of such information, we have not sought to carry out an independent verification, thereof.

We assume no responsibility and make no representations with respect to the accuracy or completeness of any information provided by the management of Lumina.

We do not assume any obligation to update, revise or reaffirm this certificate because of events or transactions occurring subsequent to the date of this certificate.

We understand that the management of Lumina during our discussions with them would have drawn our attention to all such information and matters, which may have impact on our Certificate.

The fee for our services is not contingent upon the result of the proposed arrangement.

The management of Lumina, DGSL, LDR or their related parties are prohibited from using this opinion other than for its sole limited purpose and not to make a copy of this certificate available to any party other than those required by statute for carrying out the limited purpose of this certificate. Our certificate is not, nor should it be constructed as our opinion or certification of the the compliance of the proposed Scheme of arrangement with the provision of any law including Companies Act, taxation laws, capital market laws and related laws.

In no event, will TCA, its Directors and employees be liable to any party for any indirect, incidental, consequential, special or exemplary damages (even if such party has been advised of the possibility of such damages) arising from any provision of this opinion.

Thanking You

For Turnaround Corporate Advisors Private Limited

  
(HEEMADRI MUKERJEE)  
Managing Director



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THIS IS AN ABRIDGED PROSPECTUS CONTAINING SALIENT FEATURES IN RESPECT OF THE MERGER OF LUMINA DATAMATICS LIMITED ("LUMINA") INTO DATAMATICS GLOBAL SERVICES LIMITED ("DGSL") AND SUBSEQUENT DEMERGER OF THE DEMERGED UNDERTAKING (AS DEFINED IN THE SCHEME) OF DGSL (POST MERGER) INTO LDR ERETAIL LIMITED ("LDR OR "THE COMPANY") ("SCHEME").

THIS ABRIDGED PROSPECTUS CONTAINS 13 PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

THIS ABRIDGED PROSPECTUS IS PREPARED IN TERMS OF PARA 3(a) OF PART - I (A) OF SEBI CIRCULAR NO. CFD/DIL3/CIR/2017/21 DATED MARCH 10, 2017

This document is prepared to comply with the requirement of Regulation 37 of the SEBI (LODR) Regulations, 2015 read with the SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017 and is in accordance with the disclosures required to be made in the Abridged Prospectus as provided in Part-E of Schedule VI of the SEBI (ICDR) Regulations, 2018, to the extent applicable.

**LUMINA DATAMATICS LIMITED**

CIN: U22220TN2007PLC065507

Registered and Corporate Office: 12<sup>th</sup> Floor, Phase II (Crest), International Tech Park,  
CSIR Road, Taramani Chennai Tamil Nadu-600 113

Email ID: [divya.kumat@datamatics.com](mailto:divya.kumat@datamatics.com); Website: [www.luminadatamatics.com](http://www.luminadatamatics.com)

Telephone: +91 (22) 61020501-3

**PROMOTER: DATAMATICS GLOBAL SERVICES LIMITED**

**ISSUE DETAILS, LISTING AND PROCEDURE**

The Board of Directors of DGSL, Lumina and LDR are proposing to approve the Composite Scheme of Arrangement under Section 230-232 of the Companies Act, 2013, for merger of Lumina into DGSL and demerger of the Demerged Undertaking (as defined in the Scheme) of DGSL into LDR ("Scheme").

Pursuant to the Scheme of Arrangement and subject to the applicable laws and receipt of requisite approvals, including exemption from Rule 19(2) (b) of the Securities Contract (Regulations) Rules, 1957 ("the SCRR") to be obtained from SEBI, the Equity shares of LDR eRetail Limited will be listed on BSE Limited ("BSE") and The National Stock Exchange of India Limited ("NSE"). (NSE and BSE jointly hereinafter referred to as "Stock Exchanges"). For the purpose of this scheme, BSE Limited shall be the designated stock Exchange.





Bharat Kotak & Co., Chartered Accountants (FRN: 135832W) has submitted a report dated December 14, 2018 and recommended the following fair equity share exchange ratio for the purpose of merger of Lumina into DGSL:

187 fully paid up Equity shares of Rs. 05/- each of DGSL to be issued and allotted to the Equity Shareholders of Lumina (except DGSL) for every 100 Equity Shares of Rs. 10 each held in Lumina.

#### GENERAL RISKS

Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds unless they can afford to take the risk of losing their investment. Shareholders are advised to read the risk factors carefully before taking an investment decision in relation to the scheme. For taking an investment decision, shareholders must rely on their own examination of our Company and the scheme including the risk involved. The equity shares being issued under the scheme have not been recommended or approved by the Securities and Exchange Board of India (SEBI), nor does SEBI guarantee the accuracy or adequacy of this document. Specific attention of the investors is invited to the section titled "Risk Factors" at page 11 of this Abridged Prospectus.

#### GENERAL INFORMATION:

##### MERCHANT BANKER

**Turnaround Corporate Advisors Private Limited**

Address: 714, Vishwadeep Building, Plot No. 4, District Centre, Janakpuri, New Delhi - 110058.

Tel: +91-11-45510390

E-mail: [info@tcagroup.in](mailto:info@tcagroup.in)

Website: [www.tcagroup.in](http://www.tcagroup.in)

CIN: U74140DL2015PTC278474

SEBI Registration Number: MB/INM000012290

##### STATUTORY AUDITORS OF THE COMPANY

M/s. Kanu Doshi Associates LLP

203, The Summit, Level -2, Samrath Nager, Hanuman Road, Western Express Highway, Vile Parle (E), Mumbai - 400057.

Tel.: + 91-22-2615 0100

Email id: [aratip@kdg.co.in](mailto:aratip@kdg.co.in)

FRN: 104746W/100096





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### PROMOTER OF LUMINA DATAMATICS LIMITED

Datamatics Global Services Limited ("DGSL") is the promoter of Lumina Datamatics Limited ("Lumina" or "the Company"). DGSL is a Public Company listed on BSE Limited and National Stock Exchange of India Limited and registered under the Companies Act, 1956. The Corporate Identity Number is L72200MH1987PLC045205 and the registered office is situated at Knowledge Centre, Plot No. 58, Street No. 17, MIDC, Andheri East Mumbai - 400093.

DGSL is a global Consulting, Information Technology, Data Management and Business Process Management services organisation focused on delivering next-generation solutions and next-generation business solutions that help enterprises across the world overcome their business challenges.

It serves a cross section of industries including banking and finance, healthcare insurance, manufacturing, market research, publishing, retail and international organisations. It offers and sells services in fields such as F&A, enterprise document management, enterprise content management, collaboration and portals, BIDW & Analytics, big data, application development, support & testing, engineering and embedded solutions and mobility.





### BUSINESS MODEL/ BUSINESS OVERVIEW AND STRATEGY

The Company is involved in the business of providing process outsourcing services including all types of design, production, electronic content, prepress and archival services pertaining to Book, Journal, Magazine, Legal, Financial, e-Commerce, e-Retail and all related services relating to e-Commerce, e-Retail and publishers, printers and other end customers Globally

### BOARD OF DIRECTORS

The details of the Board of Directors of Lumina Datamatics Limited are as below:

Sr. No.	Name	Designation	Experience
1.	Dr. Lalit Surajmal Kanodia	Director	<p>He founded Datamatics group and presently he is also the Chairman of the Datamatics Group of Companies. Prior to this, he was instrumental in setting up of Tata Consultancy Services in 1967.</p> <p>His inspirational leadership has led Datamatics to be conferred with various awards over the years, including the Most Innovative Software Product Award, the International Asia Pacific Quality Award and being ranked among the top 50 best managed outsourcing vendors by 'The Black Book of Outsourcing.</p>
2.	Mr. Vidur Vishnu Bhogilal	Director	<p>He has over 23 years of professional experience in managing audit, taxation, accounting, legal and M&amp;A functions in leading companies. As a Vice-Chairman of Lumina, he has spearheaded the growth of Lumina Datamatics successfully. He has also managed several successful acquisitions, mergers, and restructuring in India, the US and the UK and played a key role in tax recoveries, forex management, financial planning /control and fund raising.</p>





3.	Mr. Sameer Lalit Kanodia	Director	He received his Bachelor of Science in Business Administration from Bryant University, USA, with Marketing & Finance as a Major and he is also a member of the IT Committee at the Indian Merchant's Chamber and Association of Governing Boards (AGB). He drives various strategic initiatives, expansion plans & go-to-market strategies. He has managed several large & complex projects. From his able leadership, Datamatics has become the 7 <sup>th</sup> largest employer in Nashik.
4.	Mr. Radhakrishna Kunjlal Saraswat	Director	He has over 40 years of experience in Project Finance, General Administration and Advanced Accounts. He has held the positions of Director (Finance) at Datamatics Limited; President, S. M. Dychem Limited and Senior Vice President, Grasim.
5.	Mr. Rahul Lalit Kanodia	Director	He has over 28 years of professional experience and has held several progressively senior and leadership positions. He serves as the Chairman for the Western Region of ESC (Electronics and Computer Software Export Promotion Council, Government of India's largest Electronics and IT trade facilitation organization), and is a member of NASSCOM's Regional Council. He is also on the Advisory Board of Columbia University's India Business Initiative (New York) and serves as Director at the Safari Industries (India) Limited.
6.	Mr. Anju Sameer Kanodia	Additional Director	She is a post graduate in Commerce from University of Mumbai and also holds the Honors degree of Master in Business Administration from Bryant College,





			<p>Rhode Island, USA with specialization in Finance.</p> <p>She has helped Datamatics solidify its operations and move ahead. She played a crucial role in the core team that led the process of the public listing of DGSL in 2004. Currently, she is spearheading the temporary staff portal for Lumina Datamatics.</p>
7.	Mr. Dilip Digambar Dandekar	Director	<p>He has over 45 years of experience in the field of marketing, administration and overall management of companies. He is a member of the Executive Committee of the Federation of Indian Chambers of Commerce and Industry ("FICCI"). He is the Chairman of Kokuyo Camlin Ltd and Camlin Fine Sciences Ltd and is currently the Honorary Consul of Mongolia, Mumbai, Maharashtra State.</p>

#### OBJECT OF THE ISSUE

The Board of Directors of DGSL, Lumina and LDR are proposing to approve the Composite Scheme of Arrangement under Section 230-232 of the Companies Act, 2013, for merger of Lumina into DGSL and subsequent demerger of the Demerged Undertaking (as defined in the Scheme) of the Company (post-merger) into LDR ("Scheme"), as a result of which shareholders of DGSL will directly hold shares in LDR.

- A. Cost of the project: Nil;
- B. Means of financing: Nil;
- C. Schedule of Deployment of Issue proceeds: Not Applicable;
- D. Name of Appraising Agency: Not Applicable;
- E. Name of Monitoring Agency: Not Applicable.

#### SHAREHOLDING PATTERN

The aggregate Shareholding of each of the categories as prescribed in terms of Regulation 31 of the SEBI (LODR) Regulations, 2015 is as follows:





**Equity Shareholding:**

Category	No. of Equity Shareholders	Pre-Scheme	
		No. of Equity shares	% Holding
Promoter & Promoter Group*	7	1,00,28,655	98.04
Public Shareholders	1	2,00,000	1.96
<b>Total</b>		<b>1,02,28,655</b>	<b>100.00</b>

\* Promoter shareholding includes shares held jointly with nominees.

**Preference Shareholding:**

Category	No. of Preference Shareholders	Pre-Scheme	
		No. of Equity shares	% Holding
Promoter & Promoter Group	1	2,76,70,856	100.00
Public Shareholders	Nil	Nil	Nil
<b>Total</b>		<b>2,76,70,856</b>	<b>100.00</b>

**AUDITED FINANCIALS**

**FOR THE YEAR ENDED MARCH 31, 2018, 2017 AND MARCH 2016 (Based Indian Accounting Standards (IND-AS))**

**BALANCE SHEET**

Amount in Lakh

Particulars	For the 06 months ended September , 30, 2018	For the year ended March, 31, 2018	For the year ended March, 31, 2017	For the year ended March, 31, 2016
<b>EQUITY AND LIABILITIES</b>				
<b>Equity</b>				
Equity Share Capital	1,022.87	1,022.87	1,002.87	22.29
Other Equity/ Reserve & Surplus	18,785.55	18,747.27	17,905.02	22,337.80





Share Application money pening allotment	Nil	Nil	Nil	Nil
<b>Non-Current Liabilities</b>				
Other Financial Liability (Preference Share Capital)	1,650.63	1,626.16	2,084.87	Nil
Other Financial Liabilities	120.35	Nil	Nil	Nil
Provisions	409.68	422.17	353.91	309.81
<b>Current Liabilities</b>				
Borrowings	276.52	Nil	Nil	662.50
Trade Payables	689.64	757.72	614.61	260.59
Other Financial liabilities	366.80	110.11	12.88	17.55
Provisions	69.07	61.80	50.46	112.93
Current Tax Liabilities	Nil	Nil	60.78	25.89
Other Current Liabilities	105.91	122.81	119.31	75.67
<b>Total</b>	<b>23,497.00</b>	<b>22,870.91</b>	<b>22,204.71</b>	<b>23,825.03</b>
<b>Assets</b>				
<b>Non-current Assets</b>				
Property, plant and equipment	804.16	732.49	447.15	581.12
Capital work-in-progress	404.97	395.89	47.43	Nil
Other Intangible Assets	330.09	263.81	97.82	151.85
Financial Assets				
• Investments	18,296.53	18,261.43	18,131.13	17,697.09
• Other Financial Assets	238.37	242.73	341.84	248.13
Deferred Tax Assets	345.36	137.93	274.86	267.13
Non-current tax assets	73.72	154.09	Nil	Nil
Other Non Current Assets	746.56	588.21	381.79	387.46
<b>Current Assets</b>				
Investments	400.27	277.13	817.32	3,432.01
Trade Receivables	1,423.61	969.28	815.94	480.52
Cash and Cash Equivalents	283.90	362.36	549.93	435.43
Loans	Nil	Nil	Nil	Nil
Other Financial assets	75.80	390.08	231.45	111.18
Other current assets	73.67	95.48	68.05	33.11
<b>Total</b>	<b>23,497.00</b>	<b>22,870.91</b>	<b>22,204.71</b>	<b>23,825.03</b>





# PROFIT & LOSS ACCOUNT

Amount in Lakh

Particulars	For the 06 months ended September, 30, 2018	For the year ended March, 31, 2018	For the year ended March, 31, 2017	For the year ended March, 31, 2016
<b>INCOME</b>				
Revenue from Operations	6,688.63	10,839.18	10,264.58	9,604.05
Other Income	129.92	471.73	97.38	237.47
<b>TOTAL</b>	<b>6,818.56</b>	<b>11,310.91</b>	<b>10,361.96</b>	<b>9,841.51</b>
<b>EXPENDITURE</b>				
Employee benefit expenses	4,526.79	7,340.81	6,334.14	6,264.58
Finance Cost	28.17	41.28	4.08	5.97
Depreciation and amortization	210.31	290.98	304.58	353.65
Other expenses	1,381.31	2,720.76	2,451.12	2,264.38
<b>Total</b>	<b>6,146.60</b>	<b>10,393.83</b>	<b>9,093.92</b>	<b>8,888.58</b>
<b>Profit Before tax</b>	<b>671.96</b>	<b>917.08</b>	<b>1,268.04</b>	<b>952.93</b>
Less: Tax expenses				
-current Tax	190.20	140.40	466.30	316.05
Short provisions for tax relating to privous year	-	37.25	Nil	7.78
-Deferred Tax	(9.62)	164.13	(78.37)	(38.19)
<b>Profit/ Loss after tax</b>	<b>491.38</b>	<b>642.80</b>	<b>880.11</b>	<b>667.29</b>
<b>Earning per Equity share</b>				
-Basic	4.88	6.39	8.78	6.65
-Diluted	4.68	6.12	8.41	6.63





**FOR THE YEAR ENDED MARCH 31, 2016 AND 2015 (Based on Indian Accounting Standards)**

**Balance Sheet**

Amount in Lakhs

Particulars	For the year ended March, 31, 2015	For the year ended March, 31, 2014
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share Capital		
Equity Share Capital	22.29	22.29
Preference Share Capital	7,717.58	7,717.58
Reserve & Surplus	14,436.07	13,828.33
<b>Non-Current Liabilities</b>		
Long Term Provisions	315.90	296.36
<b>Current Liabilities</b>		
Short Term Borrowings	1,343.75	Nil
Trade Payables	303.62	639.36
Other Current liabilities	109.72	107.70
Short Term Provisions	139.11	113.30
<b>Total</b>	<b>24,388.04</b>	<b>22,724.91</b>
<b>Assets</b>		
<b>Non-current Assets</b>		
Fixed Assets		
Tangible Assets	736.25	888.27
Intangible Assets	421.80	400.82
Non Current Investments	17,529.54	14,602.54
Deferred Tax Assets	36.13	83.60
Long Term Loans and Advances	549.78	442.36
Other Non Current Assets	Nil	Nil
<b>Current Assets</b>		
Investments	2,730.98	2,231.53
Trade Receivables	1,567.02	2,956.67
Cash and Cash Equivalents	727.59	390.52
Short Term Loans and Advances	71.73	143.06
Other current assets	17.20	585.53
<b>Total</b>	<b>24,388.04</b>	<b>22,724.91</b>





**PROFIT & LOSS ACCOUNT**

Amount in Lakh

Particulars	For the year ended March, 31, 2015	For the year ended March, 31, 2014
<b>INCOME</b>		
Revenue from Operations	9,822.14	2,632.23
Other Income	209.89	29.49
<b>TOTAL</b>	<b>10,032.03</b>	<b>2,661.72</b>
<b>EXPENDITURE</b>		
Employee benefit expenses	6,687.20	1,605.74
Finance Cost	2.53	Nil
Depreciation and amortization	312.61	71.13
Other expenses	2,186.15	717.70
<b>Total</b>	<b>9,188.48</b>	<b>2,394.57</b>
<b>Profit Before tax</b>	<b>843.55</b>	<b>267.15</b>
Less: Tax expenses		
-current Tax	205.54	55.64
-Deferred Tax	47.47	(66.59)
<b>Profit/ Loss after tax</b>	<b>590.54</b>	<b>278.10</b>
<b>Earning per Equity shares</b>		
-Basic	264.98	758.06
-Diluted	225.77	NA

**INTERNAL RISK FACTORS**

1. We rely on information technology systems, networks and infrastructure to operate our business and any interruption or breakdown in such systems, networks or infrastructure or our technical systems could impair our ability to effectively deliver our products and services. Further, internet penetration in India is very vast and may increase in the future. If the internet infrastructure suffers interruptions, breakdowns or reduced growth, it may adversely affect our business and results of operations.
2. We provide comprehensive digital business solutions to various enterprises and established brands. Under these various agreements and arrangements, we may agree to provide technology, fulfillment and other services, as well as enable merchants to offer products or services through the B2B Marketplace. These





arrangements are complex and require substantial personnel and resource commitment by us. An inability to deliver our services under such arrangements or maintain such commercial relationships, may adversely affect our business prospects and future financial performance.

3. Our inability to manage the rapid growth in scale of our operations or adapt to technological developments or e-commerce trends could affect the performance and features of the services we provide, thereby, adversely affecting our business operations.
4. We face intense competition and this presents a continuous challenge to our success.
5. Our inability to attract, train and retain qualified personnel and successfully operate our logistics centers and warehouses may have an effect on our results of operations.
6. We depend on certain third party service providers including for logistics services and payment gateways and an inability to ensure availability of such services at competitive cost may have an adverse effect on our business.

#### **SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION**

- 1) Total number of outstanding litigations against the company and amount involved : Nil
- 2) Brief details of top 5 material outstanding litigations against the Company and amount involved : Nil
- 3) Regulatory Action, if any - disciplinary action taken by SEBI or Stock Exchanges against the Prooters in last 5 financial years including outstanding action, if any: Nil
- 4) Brief details of outstanding criminal proceedings against Promoters : Nil
- 5) There are material statutory dues in arrears, as at March 31, 2018 except the disputed statutory dues aggregating Rs. 1158.45 lacs pending before the appropriate authorities which are as under:

S.No.	Name of the Statute	Nature of dues	Forum where the dues is pending	Rs in Lacs
1	Income Tax Act, 1961	Income Tax	Deputy Commissioner of Income Tax (A.Y. 2010-11)	11.37





2.	Services Tax Rules, 1994	Service Tax	Services Tax Appellate Tribunal, Chennai (A.Y. 2011-12)	69.28
	Total			80.65

**Note:** With respect to income tax case pertaining to AY 2014-15 (total amount involved was Rs. 1077.80 Lacs), Commissioner of Income Tax (Appeals) vide order dated July 20, 2018 (received on August 01, 2018) has decided in favour of the LDL. As on date, best of our knowledge, Income Tax Department has not gone for the appeal against the Order of Commissioner of Income Tax (Appeals).

#### OTHER INFORMATION

- A. The disclosure under the heading "IPO Grading", stating all the grades obtained for the initial public offer, along with the summary of rationale or description furnished by the credit rating agency(ies) for each of the grades obtained. Particulars of Grading Agency, Grades Assigned and assessment: **Not Applicable;**
- B. Any special tax benefits (if any) for the issuer/project and its shareholders: **Nil;**
- C. Eligibility of the Issue: **It is pursuant to the Scheme;**
- D. Expert opinion obtained, if any, except of Auditors and IPO Grading Agencies: **Valuation Report;**
- E. Material Contracts and Documents for Inspection:-
1. Memorandum & Articles of Association of the Company;
  2. Financial Statements of the Company;
  3. Shareholding Pattern as on September 30, 2018;
  4. Composite Scheme of Arrangement;
  5. Valuation Report;
  6. Fairness Opinion taken pursuant to the Scheme.
- F. Time and Place of Inspection of material contracts: **Copies of the above-mentioned documents are available for inspection at the registered office of the Company on all working days from the date of Abridged Prospectus until the date of listing approval;**
- G. Price information of past issues during last current financial year and two financial years preceding the current financial year: **Not Applicable.**





#### DECLARATION:

We hereby declare that all the relevant provisions of the Companies Act, 1956, the Companies Act 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by the Securities and Exchange Board of India, established under section 3 of the Securities and Exchange Board of India Act, 1992, as the case may be, have been complied with and no statement made in the Abridged Prospectus is contrary to the provisions of the Companies Act, 1956 and Companies Act, 2013, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CFD/DIL3/CIR/2017/21 dated March 10, 2017 and Part-E of Schedule VI of the SEBI (ICDR) Regulations, 2018, to the extent applicable, has been complied and no statement made in this document is contrary to the provisions to the said SEBI Circular and SEBI Regulations. We further certify that all statement in this document is true and correct.

For Lumina Datamatics Limited



Sameer L. Kanodia  
Designation: Director



Date: December 14, 2018

Place: Mumbai