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Via Email

June 9, 2016

Anita Bandy
Assistant Director
Division of Enforcement
U.S. Securities & Exchange Commission
100 F Street NE
Washington, DC 20549

Re: Eros International Plc's recent investor communications.

Dear Ms. Bandy:

As you are aware, we have initiated coverage on Eros International Plc (“EROS” or the “Company”). We believe there are serious concerns with EROS’s recent communications around the best interests of investors that need to be addressed in an open, deliberate and purposeful manner. We have attempted to reach that company’s auditors under Grant Thornton International, Ltd.’s guidance. They have not replied. We contacted EROS’s investigative counsel, Kasowitz Benson Torres & Friedman LLP, and offered to meet with management.

At issue is understanding the creditability of the public controversy that surrounds the value of EROS’s library and account receivables appearing on its balance sheet, which are the principal issue in the public controversy and a belief statement published by Alpha Exposure that these assets are overstated to a level that makes EROS’s bonds and equity “worthless.”

We are disappointed that EROS has repeatedly issued press releases concerning the review by Skadden, Arps, Slate, Meagher & Flom LLP (“Skadden”) into these allegations of financial impropriety and the scope of Grant Thornton India’s work. It is not helpful to the public’s interest in discovering the merits of Alpha Exposure, and today’s Spotlight Research, reports. We believe it is necessary to turn your attention to two recent EROS press releases.

On Tuesday, June 7, 2016, asensio.com published a report titled “*EROS backs away from Skadden’s independent review*”¹ outlining the event by which Skadden’s engagement to “conduct an independent” review of the allegations was transformed into an internal review by the EROS’s own two-member Audit Committee with the assistance of Skadden.

asensio.com means no disrespect to the statesmen on EROS’s committee, one of whom is a prominent member of the audit industry in India. However, we do respectfully believe that a New York Stock Exchange listed company should not have at least six auditors, especially if the top two are controlled by the same individual and the bottom four are unknown to the public. At the least, we respectfully suggest that the Audit Committee explain its reasoning for approving such an audit structure versus changing it in view of the existing public controversy.

¹ The report is available at <http://www.asensio.com/?p=9927>

In what appears to be a response to our report referred to above, on Wednesday, June 8, 2016, EROS issued a statement that clearly contrasts the original press release issued by EROS on November 2, 2015 announcing the independent third-party review stating:

“Our Audit Committee has engaged the U.S. law firm Skadden . . . to conduct an independent internal review”

Compare the above statement to the one released by the Company on June 8, 2016, stating:

“the successful completion of an internal review initiated by its Audit Committee and assisted by Skadden. . . in March, 2016.”

EROS should desire its Audit Committee to be “independent” yet by approving this release, again without explanation or reasoning, the appearance lends itself to showing a lack of independence and a lack of impartiality towards EROS’s management and its auditor, Grant Thornton India LLP (“GTI”). Yesterday, June 8, 2015, in the same press release EROS stated that:

“[GTI] is the auditor of [EROS]. [GTI] performs the audit of [EROS’s] consolidated financial statements, which includes its subsidiaries, in accordance with the standards of Public Company Accounting Oversight Board (PCAOB).”

This statement appears to mean that GTI actually audits EROS's subsidiaries. Based on public records, GTI’s audit relies on the work of at least five other auditors. Also based on public records, GTI does not include a parent only financial statement as part of EROS’s 20-F filings and does not audit EROS's Indian publicly traded subsidiary, Eros International Media Limited (“EIML”). Public filings in India and at the U.S. Securities & Exchange Commission contain no mention² that GTI conducts its own audits on EROS's subsidiaries or the subsidiaries of EIML.

Furthermore, asensio.com’s dialogue with Grant Thornton International Ltd. (“GTIL”) has resulted in a direct confirmation from GTIL that it has no power to intervene in GTI’s audit standards for EROS. Thus the investment public relies on EROS’s Audit Committee alone to investigation GTI’s work.

Yours sincerely,

asensio.com

cc: Christina C. Carroll
Senior Manager, Division of Enforcement and Investigations, PCAOB

² EROS's subsidiaries chart and their various auditors is available here: <http://www.asensio.com/wp-content/uploads/2013/05/EX-5-Subs.pdf>