

Section 1: F-4MEF (F-4MEF)

As filed with the Securities and Exchange Commission on March 30, 2015

Registration No. 333-

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form F-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Videocon d2h Limited

(Exact name of registrant as specified in its charter)

Republic of India
(State or other jurisdiction of
incorporation or organization)

4841
(Primary Standard Industrial
Classification Code Number)

Not applicable
(I.R.S. Employer
Identification Number)

**1st Floor, Techweb Centre
New Link Road
Oshiwara Jogeshwari (West)
Mumbai 400 102 Maharashtra, India
(+91 22) 4255 5000**

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

**Law Debenture Corporate Services Inc.
400 Madison Avenue, 4th Floor
New York, NY 10017
Tel: (212) 750-6474
Fax: (212) 750-1361**

With copies to:

**Saurabh Pradipkumar Dhoot
Executive Director
1st Floor, Techweb Centre
New Link Road
Oshiwara Jogeshwari (West)
Mumbai 400 102
Maharashtra, India
(+91 22) 4255 5000**

**James A. Graf
Chief Financial Officer
Silver Eagle Acquisition Corp.
1450 2nd Street, Suite 247
Santa Monica, CA 90401
Tel: (310) 209-7280**

**Ashok K. Lalwani, Esq.
Thomas J. Rice, Esq.
Baker & McKenzie. Wong & Leow
8 Marina Boulevard #05-01 Marina
Bay Financial Centre Tower 1
Singapore 018981
Tel: (+65) 6338 1888
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**Joel L. Rubinstein, Esq.
Jonathan P. Rochwarger, Esq.
Elliott M. Smith, Esq.
McDermott Will & Emery LLP
340 Madison Avenue
New York, NY 10173-1922
Tel: (212) 547-5400
Fax: (212) 547-5444**

Approximate date of commencement of proposed sale of the securities to the public: **As soon as practicable after the effective date of this registration statement and on completion of the business combination described in the enclosed proxy statement/prospectus.**

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. **File No. 333-201870**

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If applicable, place an X in the box to designate the appropriate rule provision relied upon in conducting this transaction:

Exchange Act Rule 13e-4(i) (Cross-Border Issuer Tender Offer)

Exchange Act Rule 14d-1(d) (Cross-Border Third-Party Tender Offer)

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered⁽¹⁾	Amount to be Registered⁽²⁾	Proposed Maximum Offering Price per ADS	Proposed Maximum Aggregate Offering Price⁽³⁾	Amount of Registration Fee⁽⁴⁾
Equity shares, face value Rs.10 per share	56,159,600	\$ 10.00	\$ 36,249,000	\$ 4,212.14

- (1) All of the registrant's equity shares being offered hereby will be represented by American Depositary Shares of the registrant ("Videocon d2h ADSs") and each will be evidenced by American Depositary Receipts. Each Videocon d2h ADS will represent 4 equity shares, face value Rs.10 per share, of the registrant (each a "Videocon d2h share"). The Videocon d2h ADSs will be issuable upon deposit of Videocon d2h shares and will each be registered under a registration statement on Form F-6.
 - (2) The 56,159,600 Videocon d2h shares being registered in this Registration Statement are in addition to the 94,840,000 Videocon d2h shares registered pursuant to the registrant's Registration Statement on Form F-4 (File No. 333-201870) (as amended, the "Initial Registration Statement"). The 150,999,600 Videocon d2h shares registered pursuant to this Registration Statement and the registrant's Initial Registration Statement are to be issued to the holders of Silver Eagle Acquisition Corp. common stock under the Contribution Agreement, dated December 31, 2014, as amended on February 3, 2015, between the registrant and Silver Eagle Acquisition Corp. (the "Contribution Agreement").
 - (3) Estimated solely for purposes of calculating the registration fee pursuant to Rules 457(c) and (f) of the Securities Act of 1933, as amended (the "Securities Act"), based upon the maximum aggregate amount of cash that the registrant will receive under the Contribution Agreement. The maximum aggregate offering price of \$36,249,000 of the securities registered pursuant to this Registration Statement represents the difference between the actual cash proceeds to be received by the registrant under the Contribution Agreement of \$273,349,000 and the aggregate cash proceeds to be received by the registrant of \$237,100,000 that were estimated for the purposes of calculating the filing fee for the Initial Registration Statement.
 - (4) In accordance with Rule 462(b) promulgated under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of no more than 20% of the maximum aggregate offering price of the securities eligible to be sold under the Initial Registration Statement is hereby registered. The registrant previously registered securities with a proposed aggregate offering price of \$237,100,000 pursuant to the Initial Registration Statement for which a filing fee of \$27,551.02 was previously paid.
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EXPLANATORY NOTE

This Registration Statement is being filed pursuant to Rule 462(b) and General Instruction H to Form F-4 promulgated under the Securities Act of 1933, as amended, and includes the registration statement facing page, this page, the signature page, an exhibit index, opinions of Amarchand & Mangaldas & Suresh A. Shroff & Co. regarding the validity of the securities being registered and India tax matters and the consents of Rothstein Kass, Khandelwal Jain & Co., Media Partner Asia Limited, KPMG LLP and Amarchand & Mangaldas & Suresh A. Shroff & Co. This Registration Statement relates to our Registration Statement on Form F-4 (File No. 333-201870), as amended, including the exhibits and powers of attorney thereto (the "Initial Registration Statement"), declared effective by the Securities and Exchange Commission on March 20, 2015. We are filing this Registration Statement for the sole purpose of registering an additional 56,159,600 equity shares that may be issued pursuant to the Contribution Agreement. Pursuant to Rule 462(b), the contents of the Initial Registration Statement are incorporated by reference into this Registration Statement.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form F-4 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Mumbai, on March 30, 2015.

VIDEOCON D2H LIMITED

By: /s/ Saurabh Pradipkumar Dhoot
Name: Saurabh Pradipkumar Dhoot
Title: Executive Director

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

<u>Signatures</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Saurabh Pradipkumar</u> Saurabh Pradipkumar Dhoot	Executive Director (Principal Executive Officer)	March 30, 2015
<u>/s/ Avanti Kumar Kathaliya</u> Avanti Kumar Kathaliya	Chief Financial Officer (Principal Financial and Accounting Officer)	March 30, 2015
<u>*</u> Shivratan Jeetmal Taparia	Director	March 30, 2015
<u>*</u> Pradeep Ramwilas Rathi	Director	March 30, 2015
<u>*</u> Nabankur Gupta	Director	March 30, 2015
<u>*</u> Karunchandra Srivastava	Director	March 30, 2015
<u>*By: /s/ Saurabh Pradipkumar Dhoot</u> Saurabh Pradipkumar Dhoot Attorney-in-fact		

SIGNATURE OF AUTHORIZED REPRESENTATIVE IN THE UNITED STATES

Pursuant to the United States Securities Act of 1933, as amended, the undersigned, the duly authorized representative in the United States for Videocon d2h Limited, has signed this Registration Statement and any amendment thereto in the City of New York, State of New York, on March 30, 2015.

/s/ Donald J. Puglisi

Name: Donald J. Puglisi

Title: Managing Director

EXHIBIT INDEX

All exhibits filed with or incorporated by reference in the Initial Registration Statement (File No. 333-201870), as amended, are incorporated by reference into, and shall be deemed part of, this Registration Statement. In addition, the following exhibits are filed herewith:

Exhibit No.	Description
5.1	Opinion of Amarchand & Mangaldas & Suresh A. Shroff & Co. regarding the validity of the equity shares to be represented by American Depositary Shares
8.1	Tax opinion of Amarchand & Mangaldas & Suresh A. Shroff & Co.
23.1	Consent of Rothstein Kass (Silver Eagle Acquisition Corp.)
23.2	Consent of of Khandelwal Jain & Co. (Registrant)
23.3	Consent of Media Partner Asia Limited
23.4	Consent of KPMG LLC (Silver Eagle Acquisition Corp.)
23.5	Consent of Amarchand & Mangaldas & Suresh A. Shroff & Co. (included in Exhibits 5.1 and 8.1)
24.1	Powers of Attorney incorporated by reference to Exhibit 24.1 to the Initial Registration Statement (File No. 333-201870)

[\(Back To Top\)](#)

Section 2: EX-5.1 (EXHIBIT 5.1)

Exhibit 5.1

March 30, 2015

Videocon d2h Limited

1st Floor, Techweb Centre
New Link Road Oshiwara Jogeshwari (West)
Mumbai 400 102, Maharashtra, India

Ladies and Gentlemen,

We have acted as Indian legal counsel to Videocon d2h Limited, a public limited company incorporated under the laws of India (the “**Company**”), in connection with the registration statement on Form F-4 (Registration No. 333-), (the “**Registration Statement**”), filed as of the date hereof with the U.S. Securities and Exchange Commission (the “**Commission**”) under the Securities Act of 1933, as amended (the “**Securities Act**”), with respect to the registration of 56,159,600 equity shares of face value of Rs. 10 each of the Company (the “**Equity Shares**”), to be represented by American Depositary Shares (“**ADSs**”), with each ADS representing four Equity Shares.

In that connection, we have examined originals, or copies certified or otherwise identified to our satisfaction, of the Registration Statement and the exhibits thereto and such documents, corporate records and other instruments as we have deemed necessary or appropriate for the purposes of this opinion, including, without limitation, resolutions adopted by the board of directors of the Company on December 27, 2014 and shareholders of the Company on December 29, 2014.

We have assumed, without any independent verification:

- in relation to the documents that we have examined that: (i) all such documents are within the legal capacity of, and have been validly authorized, executed and delivered by, and are binding on, the parties thereto; and (ii) that there are no facts or circumstances in existence and that no events have occurred, which render such documents void or voidable, repudiated, frustrated, or capable of rescission for any reason, and in particular without limitation, by reason of the lack of consideration, default, fraud, or misrepresentation;
- the genuineness of all signatures, the authenticity of all documents submitted to us as originals, and the conformity with their originals of all documents submitted to us as copies thereof, and that each of the copies of the documents supplied to us or photocopies or facsimiles thereof are true, complete and accurate and we have found nothing to indicate that such assumptions are not fully justified;
- that any meeting of the board of directors or a duly constituted committee thereof or the shareholders of the Company, was duly constituted, and a quorum was present throughout, and that the minutes of any such meeting are a correct and accurate record of the proceedings thereof; and
- that there are no agreements, letters, or other arrangements having contractual effect, modifying the terms or affecting the documents examined by us.

Based on the foregoing and subject to the limitations, qualifications, expressions and assumptions set forth herein, we are of the opinion that, upon the taking of all necessary corporate action by the Company to approve the allotment of Equity Shares, the Equity Shares have been duly and validly authorized and when issued and delivered by the Company, and paid for in cash in accordance with the terms of the Registration Statement, will be validly issued, fully paid and non-assessable.

In rendering this opinion, we have reviewed the Registration Statement and such laws of the Republic of India as we considered relevant and necessary and as have been published and made publicly available, all of which are subject to change either prospectively or retroactively. Any such change may affect the conclusions stated herein. We have made no investigation of the laws of any jurisdiction other than the Republic of India and do not express or imply any opinions as to the laws of any jurisdiction other than those of the Republic of India as applicable on the date of this opinion. This opinion is governed by and shall be construed in accordance with Indian law. We assume no obligation to update or supplement this opinion letter to reflect any facts or circumstances which may hereafter come to our attention with respect to the opinion expressed above, including any changes in applicable law which may hereafter occur.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. We also consent to the reference to our firm under the caption "Legal Matters" in the Registration Statement. In giving this consent, we do not thereby admit that we are included within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder or an "expert" for the purposes of any law or regulation.

Yours truly,

For Amarchand & Mangaldas & Suresh A. Shroff & Co.

/s/ Amarchand & Mangaldas & Suresh A. Shroff & Co.

[\(Back To Top\)](#)

Section 3: EX-8.1 (EXHIBIT 8.1)

Exhibit 8.1

March 30, 2015

Videocon d2h Limited

1st Floor, Techweb Centre
New Link Road Oshiwara Jogeshwari (West)
Mumbai 400 102, Maharashtra, India

Ladies and Gentlemen,

We have acted as Indian legal counsel to Videocon d2h Limited, a public limited company incorporated under the laws of India (the "**Company**"), in connection with the registration statement on Form F-4 (Registration No. 333-), (the "**Registration Statement**"), filed with the U.S. Securities and Exchange Commission (the "**Commission**") under the Securities Act of 1933, as amended (the "**Securities Act**"), with respect to the registration of 56,159,600 equity shares of face value of Rs. 10 each of the Company (the "**Equity Shares**"), to be represented by American Depositary Shares ("**ADSs**"), with each ADS representing four Equity Shares.

Based upon such facts and subject to the limitations set forth in the Registration Statement, the statements of law or legal conclusions in the Registration Statement under the caption "Material Indian Tax Considerations" constitute the opinion of Amarchand & Mangaldas & Suresh A. Shroff & Co.

In rendering this opinion, we have reviewed the Registration Statement and such laws of the Republic of India as we considered relevant and necessary and as have been published and made publicly available, all of which are subject to change either prospectively or retroactively. Any such change may affect the conclusions stated herein. We have made no investigation of the laws of any jurisdiction other than the Republic of India and do not express or imply any opinions as to the laws of any jurisdiction other than those of the Republic of India as applicable on the date of this opinion. This opinion is governed by and shall be construed in accordance with Indian law. We assume no obligation to update or supplement this opinion letter to reflect any facts or circumstances which may hereafter come to our attention with respect to the opinion expressed above, including any changes in applicable law which may hereafter occur. Our opinion is not binding on the Indian Income Tax Department or a court. The Indian Income Tax Department may disagree with one or more of our conclusions, and a court may sustain the Indian Income Tax Department's position.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. We also consent to the reference to our firm under the caption "Legal Matters" in the Registration Statement. In giving this consent, we do not thereby admit that we are included within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder or an "expert" for the purposes of any law or regulation.

Yours truly,

For Amarchand & Mangaldas & Suresh A. Shroff & Co.

/s/ Amarchand & Mangaldas & Suresh A. Shroff & Co.

[\(Back To Top\)](#)

Section 4: EX-23.1 (EXHIBIT 23.1)

Exhibit 23.1

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form F-4 of our report dated March 26, 2014, with respect to our audit of the financial statements of Silver Eagle Acquisition Corp. (a corporation in the development stage) as of December 31, 2013, and for the period from April 11, 2013 (date of inception) to December 31, 2013.

[\(Back To Top\)](#)

Section 5: EX-23.2 (EXHIBIT 23.2)

Exhibit 23.2

Website: www.kjco.net • E-mail: kjco@kjco.net

6-B, Pil Court, 6th Floor,
111, M. Karve Road, Churchgate,
Mumbai - 400 020.
Tel.: (+91-22) 4311 5000
Fax : 4311 5050

KHANDELWAL JAIN & CO.
CHARTERED ACCOUNTANTS
12-B, Baldota Bhavan, 5th Floor,
117, M. Karve Road, Churchgate,
Mumbai - 400 020.
Tel.: (+91-22) 4311 6000
Fax : 4311 6060

Consent of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders

Videocon d2h Limited
1st Floor, Techweb Centre
New Link Road
Oshiwara Jogeshwari (West)
Mumbai 400 102, Maharashtra
India

We consent to the incorporation by reference in the Registration Statement on Form F-4 of our reports dated March 13, 2015 relating to Videocon d2h Limited's audited financial statements (restated) as of and for the fiscal years ended March 31, 2013 and 2014 and Videocon d2h Limited's unaudited interim financial statements (restated) as of and for the six months ended September 30, 2014 and to the reference to our firm under the heading "Independent Registered Public Accounting Firms" in the Registration Statement.

The above consent letter has been issued for the limited purpose as detailed in the immediately preceding paragraph and should not be used or issued to anyone without our prior consent.

Khandelwal Jain & Co.



Khandelwal Jain & Co.
Chartered Accountants

Date: March 27, 2015
Place: Mumbai, India

[\(Back To Top\)](#)

Section 6: EX-23.3 (EXHIBIT 23.3)



The Board of Directors
Videocon d2h Limited
 Auto Cars Compound, Adalat Road
 Aurangabad 431 005, Maharashtra, India

Re: Use of excerpts from *Indian DTH Market Overview – Key Dynamics & Future Outlook 2015* [March 2015] by Videocon d2h (the “Company”) in connection with the proposed capital raising

Dear Sirs:

We consent to, and have no objection to the use of, our name Media Partner Asia (MPA) and report “*DTH Market Overview – Key Dynamics & Future Outlook 2015 [March 2015]*” dated 02nd March, 2015 (“**Report**”) or any extract thereof, in any document issued by the Company in connection with raising further capital in India and/or overseas, including through a listing on stock exchanges in India or overseas stock exchanges in the United States of America (NASDAQ or NYSE), in accordance with applicable laws (the “**Issue**”)

We confirm that we have, where required, obtained requisite consents in relation to any information used by us in the Report. We understand that such inclusion of our name or information from the Report and the related disclosures would be made by the Company, as it deems fit for the Issue, and this consent does not impose any obligation on the Company to make any or all of the disclosures for which the consent is being sought in terms of the aforesaid, and granted in terms of this letter.

We represent that our execution, delivery and performance of this consent have been duly authorized by all necessary action (corporate or otherwise).

We agree to keep the information regarding the Issue strictly confidential.

Sincerely,

For Media Partners Asia Limited
Authorised Signatory

Name: Vivek Couto
 Designation: Executive Director
 Date: March 27, 2015

Hong Kong / Suite 13A, 50 Stanley Street, Central, Hong Kong / Tel: +852 2815 8710 / Fax: +852 2815 8730
 Singapore / 37 Cotswold Close, Singapore 359627 / Tel: +65 6281 6081
 India / 10/F Tower 2A, One Indiabulls Centre, Elphinstone Rd, Mumbai / Tel: +91 22 4332 7595

info@media-partners-asia.com
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[\(Back To Top\)](#)

Section 7: EX-23.4 (EXHIBIT 23.4)

Exhibit 23.4

Consent of Independent Registered Public Accounting Firm

The Board of Directors
 Silver Eagle Acquisition Corp.:

We consent to the use of our report dated March 16, 2015 with respect to the balance sheet of Silver Eagle Acquisition Corp. as of December 31, 2014, and the related statements of operations, changes in stockholders’ equity and cash flows for the year then ended, incorporated herein by reference.

Our report refers to the Company adopting Financial Accounting Standards Board Accounting Standards Update No. 2014-10 for the year ended December 31, 2014, which resulted in the Company revising its financial statement presentation by removing references to being a development stage company and eliminating certain incremental financial reporting requirements.

Our report dated March 16, 2015 contains an explanatory paragraph that states that if the Company does not complete a business combination by April 30, 2015, or July 30, 2015 if the Company has executed a letter of intent, agreement in principle or definitive agreement for a business combination on or prior to April 30, 2015, then the Company will cease all operations except for the purpose of winding down and liquidating, thus there is a substantial doubt about its ability to continue as a going concern. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

/s/ KPMG LLP

Boston, Massachusetts
March 30, 2015

[\(Back To Top\)](#)