

**FCS/STX/2022**

**July 08, 2022**

To,  
The Dept. of Corporate Services  
The Stock Exchange Mumbai  
Dalal Street, Fort,  
Mumbai: 400001

National Stock Exchange of India Ltd.  
Exchange Plaza, Plot No. C/1, G Block  
Bandra Kurla Complex, Bandra (E),  
Mumbai: 400051

**Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir,

In accordance with Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 this is to intimate that the Board of Directors in its 207<sup>th</sup> Meeting held on Thursday, July 07, 2022, at Corporate Office at FCS House, Plot No. 83, NSEZ, Noida Dadri Road, Phase II, Gautam Buddha Nagar, Noida- 201305 (U.P.), considered and approved the following business:

1. Appointment of Mr. Brijesh Singh Bhadauriya as an Additional Independent Director of the Company, w.e.f 7<sup>th</sup> July, 2022.

It is informed that pursuant to **SEBI Circular No. LIS/COMP/14/2018-19** dated June 20, 2018, he is not debarred from holding the office of Independent Director pursuant to any SEBI order or any such authority.

2. Appointment of Statutory Auditors of the Company.

This is to inform that the Board of Directors, on the recommendation of the Audit Committee, has approved the appointment of M/s. SPMG & Company, Chartered Accountants, (ICAI- Firm Registration no. 509249C), as Statutory Auditors of the Company for a term of five (5) consecutive years from the conclusion of ensuing 29<sup>th</sup> Annual General Meeting to be held on Wednesday, August 03, 2022, till the conclusion of the 34<sup>th</sup> AGM, subject to approval of the members of the Company. Details required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 9, 2015 are enclosed as Annexure.

Kindly take the aforesaid information on your records.

**FCS Software Solutions Limited**

**Regd. off :** 205, 2nd Floor, Aggarwal Chamber IV, 27, Veer Sawarkar Block, Vikas Marg, Shakerpur, Delhi 110 092  
Tel: +91-011-42418371, www.fcsltd.com  
**Corporate Office:** Plot No. 83, NSEZ, Noida Phase II, Noida-201305, Tel: 0120-4835900 Fax: 0120-4635941  
Email id: investors@fcsltd.com website: - www.fcsltd.com  
**Noida Office:** A-86, Sector-57, Noida-201301, India, Tel: 0120-3081100, Fax No-0120-3061111  
Plot No. 1A, Sector-73, Noida-201301  
**Chandigarh Office:** Plot -J-7, Rajiv Gandhi Chandigarh Technology Park, Kishan Garh Chandigarh-160101  
**Panchkula Office:** Plot No.-11, HSIIDC Park, Sector-22, Panchkula, Haryana -134109  
**Gurugram Office:** Plot No-54, EHTP, Sector-34, Gurugram-122004





CIN: L72100DL1993PLC179154

Thanking You,

Yours faithfully,

For FCS Software Solutions Limited

**FCS Software Solutions Limited**

Company Secretary

Harsha Sharma

(Company Secretary)

Membership No.: A33548

enterprise interfaces

collaborative platforms

business processes

**FCS Software Solutions Limited**

Regd. off : 205, 2nd Floor, Aggarwal Chamber IV, 27, Veer Sewarkar Block, Vikas Marg, Shakerpur, Delhi 110 082

Tel: +91-011-42418371, www.fcsitd.com

Corporate Office: Plot No. 83, NSEZ, Noida Phase II, Noida-201305, Tel: 0120-4635900 Fax: 0120-4635941

Email id: investors@fcsitd.com website:- www.fcsitd.com

Noida Office: A-86, Sector-57, Noida-201301, India, Tel: 0120-3061100, Fax No-0120-3061111

Plot No. 1A, Sector-73, Noida-201301

Chandigarh Office: Plot -J-7, Rajiv Gandhi Chandigarh Technology Park, Kishan Garh Chandigarh-160101

Panchkula Office: Plot No.-11, HSIDC Park, Sector-22, Panchkula, Haryana -134109

Gurugram Office: Plot No-54, EHTP, Sector-34, Gurugram-122004



**Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular CIR/CFD/CMD/4/2015 dated September 9, 2015- Change in director**

S. No.	Particulars	Details of Change
		Mr. Brijesh Singh Bhadauriya
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2.	Date of appointment/cessation (as applicable) & term of appointment	w.e.f. 7 <sup>th</sup> July, 2022  <b>Terms of Appointment:</b> Appointment of Mr. Brijesh Singh Bhadauriya is subject to approval of Shareholders, in the ensuing Annual General Meeting to be held on 3 <sup>rd</sup> August, 2022.
3	Brief Profile (in case of appointment)	Mr. Brijesh Singh Bhadauriya is having Professional experience of over 32 years with extensive exposure in corporate law, compliances, regulatory affairs and corporate restructuring.
4	Disclosure of relationship between directors (in case of appointment of a Director)	NA

FCS Software Solutions Ltd.  
Company Secretary






**Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Circular CIR/CFD/CMD/4/2015 dated September 9, 2015- Change of Statutory Auditor**

S. No.	Particulars	Details of Change
		M/s SPMG & Company
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of Auditors consequent to completion of appointed term of 5 years of the current auditors, Aadit Sanyam & Associates, Chartered Accountants, which ends on the 29th Annual General Meeting.
2.	Date of appointment/cessation (as applicable) & term of appointment	The appointment of M/s. SPMG & Company, Chartered Accountants, (ICAI Firm Registration no. 509249c), as Statutory Auditors of the Company for a term of five (5) consecutive years from the conclusion of ensuing 29th Annual General Meeting to be held on Wednesday, August 03, 2022, till the conclusion of the 34th AGM, subject to approval of the members of the Company.
3	Brief Profile (in case of appointment)	SPMG & COMPANY is registered with the institute of Chartered Accountants of India (Registration No. 509249c). The Firm has around 98 professionals and staff. SPMG & Company has offices in Delhi and Bhopal. The registered office of the Firm is 3322-A, 2nd Floor, Bank Street, Karol Bagh, New Delhi -110005.
4	Disclosure of relationship between directors (in case of appointment of a Director)	NA

  
**FCS Software Solutions Ltd.**  
Company Secretary



**SPMG & COMPANY**  
**CHARTERED ACCOUNTANTS**

**SPMG & COMPANY is one of the up coming medium level firms of Chartered Accountants in Delhi, India. The partnership firm was established in early 1988 in Delhi and now has presence in Bhopal. It has grown to its present position through the hard work, good client's relation and their satisfaction.**

**The firm offers services to its clients in India and abroad. We offer our skills to varied type of clients ranging from corporate sector, Public sector undertakings, banks, charitable institutions, small and medium level firms and individuals. Because of broad range of clients operations, it has given us the wide range of practical experience in System Study, Management Consultancy, Taxation (both Direct and Indirect), Financial Accounting, Payroll Accounting, Corporate Audit (Internal, Statutory and Management) and bank audits. Business needs of each organisation are separately assessed and solutions unique to each different business environment are provided.**

**Our partners and staff have rich experience in industry and consultancy and can provide lateral and innovative thinking and technically sound advice/ services so critical to today's business needs. Few of our partners have provided services to the clients' abroad like in USA, Singapore, Australia, Russia, Japan etc.**

**Presently the firm's staff strength is as follows:**

• Partners	13
• Audit Manager	10
• Audit Supervisors	5
• Administrative Staff	
And Articles	70
	-----
<b>Total</b>	<b>98</b>
	=====

**Why SPMG.**

- **Promptness of services**
- **Efficiency in our organization**
- **A Proactive approach**
- **Reliability**
- **Good liaison**
- **All solutions under one roof**
- **Cost Effective**

**I. Services to International clients**

**Our partners have provided services to the foreign clients' abroad. The services were provided to FMCG, IT and Distribution companies.**

**Accounting and Audit Service**

**The work was of compiling the accounts as per International Accounting Standards (IAS) and/ or as per USGAAP, system study and internal control procedures and follow up. Also to get the accounts audited by one of the Big 5 auditors. The partners have a wide range of experience of the requirement as per IAS and thus can advice and assist the internal control and accounting system keeping in to consideration the international requirement.**

**The partners have also carried out the Audit of the FMCG and the Distribution Company as per IAS and US GAAP.**

**Setting up of a Computerised Accounting System and MIS**

**The Partners have assisted the team of one of the Big5 in setting up the complete MIS system for the better control by the Top management in FMCG and IT industry. They have successfully implemented the computerised accounting system to meet the tough requirement of IAS/ USGAAP along with the MIS to ensure**

proper internal control and procedures. One of the Partners was involved for designing the Budget and Expense System for one of the Bank in Japan.

**Management Consultancy and Due Diligence study**

Due Diligence Services were provided to Beer and Dry Cereal companies before the take over/ buying more shares and thus controls. Subsequently management consultancy is provided to the acquired companies for the efficient and smooth running of those companies.

**II. Services to National clients**

**Audit Services**

The audit may be required by statute; properly planned, it can become a useful management tool. Our approach enables us to concentrate our time and effort on the most significant areas of the accounts and controls. So not only do we keep our time cost to a minimum, we also increase the effectiveness of the audit and thus maximum value to the client.

The process of obtaining comprehensive understanding of the client's business, accounting system and internal controls enable us to focus on key areas besides doing the normal audit. This process also depends upon clients to clients upon the requirements. The approach ensures that the professional and commercial experience of the members of the firm is constantly brought to bear on a client's affairs.

Over the years we have specialised in carrying out the internal/ management audits of small to medium sized business entities. The thrust is to audit for the statutory requirements and also simultaneously report the irregularities and the weakness in the internal control and systems for proper action and rectification

**Accounting Services**

**We provide various back office services like account maintenance, payroll processing and accounts supervision. We have done restructuring of the department to obtain high efficiency with low cost.**

**Taxation**

**We have skilled team to deal with an ever continuing and increasingly complex body of tax legislation. Tax planning plays a vital part in our approach and our primary aim is to help lawfully to mitigate the burden of taxation. We are advising a number of business entities on Corporate and personal taxation.**

**a) Corporate**

**Besides general tax advisory services, we deal efficiently with computational and compliance work and emphasis on effective tax planning. We advise on restructuring staff salaries to make these most tax efficient within the legal framework. Arguing matters before Assessing Officer, appellate and Tribunal authorities are all specialities of the practice in the field of Corporate Tax.**

**b) Foreign Companies**

**The firm provides initial and continuing advice on critical tax matters such as**

- Issues of Transfer Pricing**
- Tax planning for expatriates**
- Implication of Tax on mergers and acquisitions**
- Advance Tax ruling for areas that can lead to litigation & Losses in future**

**b) Personal Taxation advice and Planning for individual**



**Personal tax is complex and subject to an enormous upheaval because of frequent amendments in tax laws. We ensure that maximum tax benefits are availed and minimise the tax liability.**

**Foreign Investment and Joint Ventures**

- **Doing Business in India**  
We assist in getting requisite approvals from Banks and other statutory authorities.
  
- **Entry Strategy**  
We help to select the appropriate mode of entry e.g. fully owned subsidiary company, JV Company, liaison/ branch office etc.
  
- **Tax implications and legal Entity formation and Registration**  
We prepare all the legal agreements and documents necessary to create a legal entity and simultaneously advice on critical tax matters such as, Double Taxation Treaties, Transfer pricing etc.

**Management Consultancy and Due Diligence**

- **Business/ Share Valuation of the Company based on Discounted Cash Flows and other methods.**
- **Projections, Cash Flows etc for new Projects.**
- **Financial Due Diligence for takes over/ merger/ new project.**
- **Arrangement of Loans/ Working Capital limits through banks/ Financial Institutions.**
- **System Review and defining Standard Operating Procedures (SOP) for each level of functions in the organisation**

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**CHARTERED ACCOUNTANTS**

- **IT strategy plans. Provide assistance in evaluating and selecting a suitable ERP/ accounting package. We assist in development/ Setting up of the ERP system / Accounting package, from the initial stage till the implementation.**
- **Development of full MIS reports for the management and at the working level**
- **Shareholder Agreements and Joint Ventures.**
- **RBI and Foreign exchange matters on foreign investments.**
- **Business Risk Assessment Exercise (BARE) to identify high-risk areas in the organisation that if neglected or not adequately focused upon can severely impact the business enterprise. A two pronged strategy of building sufficient policies and internal controls and strategic management decisions are required to manage these risks.**
- **Opening and maintaining of Units under STP/EPZ and dealing with STP, EPZ and Custom authorities.**

**Secretarial Services**

**We provide full range of secretarial services covering the following areas:**

- **Formation of the Companies**
- **Maintenance of the Statutory records**
- **Maintenance of Minute books**
- **Preparation and submission of annual returns and other statutory returns to the Regulatory authorities.**
- **Other related matters**

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**Nationalised Banks**

The partners of the firm have been involved in the audits of the Indian Nationalised banks. The partners have a wide experience of the Banking industry. They have carried out the following work:

**Statutory Audits**

**Details of Statutory Audits of Nationalised Bank**

<b>Year</b>	<b>Name of the Bank</b>	<b>Branches</b>
<b>2002-06</b>	<b>Punjab National Bank</b>	<b>Dehradun</b>
<b>2008-12</b>	<b>Vijaya Bank</b>	<b>Punchkulan &amp; Delhi</b>
<b>2014-15</b>	<b>Central Bank of India</b>	<b>Nehru Place &amp; Gole Market, Delhi Malakhera, Gurgaon</b>
<b>2015-16</b>	<b>Punjab National Bank</b>	<b>Central Statutory Auditors</b>
<b>TO</b>		
<b>2018-19</b>		

**Stock and Concurrent Audit of UCO Bank and Bank of India.**

**Public Sector undertaking statutory Audits**

<b>Year</b>	<b>Name of the Undertaking</b>	<b>Branches</b>
<b>2005-06</b>	<b>United India Insurance Co. Ltd</b>	<b>Dehradun</b>
<b>2005-06</b>	<b>Alaknanda Gramin Bank</b>	<b>Garwal</b>
<b>2007-10</b>	<b>Jammu &amp; Kashmir Bank</b>	<b>Jammu Division</b>
<b>2010-14</b>	<b>National Insurance Co. Ltd.</b>	<b>Faridabad</b>
<b>2012-15</b>	<b>The Oriental Co. Limited</b>	<b>Jhandewalan</b>
<b>2014-15</b>	<b>National Productivity Council</b>	<b>Statutory Audit</b>
<b>2015-16</b>	<b>M.P. State Tech e-Panchayat Society</b>	<b>Rewa Division&amp;</b>
<b>&amp;</b>		
<b>2016-17</b>		

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**Note: Audit of Nationalised banks and public sector undertakings are on rotation basis and appointments are made by Reserve bank of India/ Comptroller and Auditor General of India**

**Professional Fee**

**Our billing is on lumpsum or on time spent basis depending upon the arrangement with the client and on the nature of the engagement.**

**Partners**

**The firm's main objective is to satisfy client's needs for professional services and personal touch. This is best achieved through the close working relationship, which partners establish with clients and their involvement at every stage of client's development.**

**The firm has at present thirteen partners. The partners have always been at the forefront of professional development. Their professional expertise couples with their wide experience of the local and international business environment ensures a service to clients of the highest professional standards while emphasising a practical, as opposed to theoretical solutions to problems.**

- 1. Mr Sharad Poddar, FCA is one of the Founder members of the firm. He has 30 years of experience in the field of Audit, Domestic- Direct and Indirect Tax, International Taxation, Transfer Pricing, Management Consultancy, RBI Matters including FEMA and Company Law. He has served many Domestic and International clients to set up their units in India and Abroad including designing and generation of their MIS reports. He has specialised in providing consultancy to the I.T. Sector covering various services including opening of Subsidiaries and branch offices abroad, dealing with R.B.I. and establishment of various STP and EOU units. He has also specialised in corporate governance and risk management.**

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- 2. Mr Vinod Gupta, FCA has experience of 27 years in Audit and Direct and Indirect taxation. He has also specialised in the Public Sector audits, bank audits, internal audits and system audits.**
- 3. Mr Mandeep Singh Arora, FCA has 25 year of experience. He has done specialisation in the field of Banks Audits and other related assignments from the Banks. He has been handling public sector audits including the manufacturing and construction companies.**
- 4. Mr Pradeep Gupta, FCA has 24 years of experience. He has rich exposure in the field of Sales Tax and Income Tax. He has handled small and medium level manufacturing company's audit and deals with the company law matters.**
- 5. Mr Pramesh Shah, FCA has 23 years of experience and has expertise in the field of individual tax planning, audits and supervision/ maintenance of accounts of small and medium level enterprises.**
- 6. Mr. Swadesh Gupta, ACA has 15 years post qualification experience and is involved in general all spheres of the firm's work. He is a qualified DISA professional also.**
- 7. Mr. Satish Chander, FCA has more than 30 years of experience in Direct and Indirect Taxation. He has done specialisation in the field of Banks audits and other related dealing with the Banks. He has also specialised in the Public Sector audits, bank audits, internal audits and system audits.**
- 8. Mr. Anand Kumar FCA has 25 years of experience. He has vast exposure in the field of Sales Tax and Income Tax. He has handled small and medium level manufacturing company's audit and deals with the company law and service tax matters.**
- 9. Mr. Naresh Kumar FCA has 20 years of experience and has expertise in the field of individual tax planning, audits and supervision/**



**SPMG & COMPANY**

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**maintenance of accounts of small and medium level enterprises. Preparation \presentation of Proposal for project loans. He is a qualified DISA professional also.**

- 10. Mrs. Vandana Shah FCA has 15 years of experience and has expertise in the field of MCA matters, individual tax planning, tax audits and supervision/ maintenance of accounts of small and medium level enterprises.**
- 11. Mr. Avdhesh Gupta FCA has 8 years of experience of post qualification. He has handled small and medium level manufacturing company's audit.**
- 12. Mrs. Ankita Goel ACA has 7 years of experience of post qualification. She is a qualified DISA professional also.**
- 13. Mr. Jitesh Jain ACA has 5 years of experience of post qualification. He has handled audit of various welfare schemes governed by Central/State Government.**

**Kindly Note that our three Partners, namely Mr. Swadesh Gupta, Mr. Naresh Kumar and Ms. Ankita Goel are qualified DISA Professional.**

**Factors on which we focus while delivering the services:**

- Promptness of Delivery**

**We answer correspondence promptly and deliver our services on time. Satisfying our client's needs as soon as those needs arise is what motivates us.**

- Efficiency in our firm**

**We plan ahead so that all the resources, which we need to service our clients' requirements, are always in place. This helps our speed of response and keeps our costs under control**

- A proactive approach**

## **SPMG & COMPANY**

### **CHARTERED ACCOUNTANTS**

**When we have a suggestion to make – or a new development affecting the client, or a new business opportunity, or a new way of improving the client’s controls and procedures, we do not wait to be asked before giving our views and suggestions.**

- **Technical Excellence and Reliability**

**All our staff is kept fully up to date with all the latest technical developments.**

**Offices of the Firm are located at the following places:**

**HEADY OFFICE:**

**SPMG & Company, Chartered Accountants**

**3322-A, 2nd Floor, Bank Street, Karol Bagh,**

**New Delhi – 110 005.**

**Ph.: (011) 28728769/ (011) 28727385/(011) 40540725**

**Email: [sharad@spmgingdia.com](mailto:sharad@spmgingdia.com), [vinod@spmgingdia.com](mailto:vinod@spmgingdia.com),**

**[spmgingdia.com](mailto:spmgingdia.com)**

**Mobile: 91-9811021174, 91-9810150528**

**Representative List of Services Rendered by Firm and Partners:**

**A) Private Sector Clients:**

- 1. Statutory Audits of the companies**
- 2. Internal and Management Audit of the companies emphasising on**
  - **Internal Control Procedures**
  - **Setting up of a MIS**
  - **Companies Act compliance**
- 3 Tax Audit**
- 4 Due Diligence for New Projects/ Take Over**
- 5 Business Projections and evaluation of the Enterprise value**
- 5 Company Law related matters**
- 6 Liaison with Authorities for approvals**

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- 7. Income tax matters, assessment up to Appeal and tribunal levels.**
- 8. Sales Tax, Excise and RBI matter.**
- 9. Opening of Subsidiaries and branch offices abroad.**
- 10. Opening of units under STP and EOU.**

**Representative list of past and present Clients served by the firm and Partners:**

- Nucleus Software Exports Ltd.**
- FCS Software Solutions Ltd.**
- J.M. Housing Ltd**
- Indian Herbs Research and Supply Company Ltd.**
- IDC Technologies Pvt. Ltd.**
- J.M. Estate Developers P Ltd**
- SAM India Promoters P Ltd**
- Pulse Media Pvt.Ltd.**
- Ramy Infotech Pvt.Ltd.**
- Nucleus Software Engineers Pvt. Ltd**
- Karmayogi Holdings Pvt. Ltd.**
- Compcare Systems (India) Pvt. Ltd.**
- Poly Spin Filtration (India) Pvt. Ltd.**
- Teledirect Informatics Ltd.**
- SUN Group of Companies in Russia.**
- International Data Processing Co. Ltd.**
- Interra Infotech P Ltd**
- Nucleus Software Engineers P Ltd. NOIDA**
- United National Development Programme (UNDP), Afganistan**
- United Data Base (India) Ltd.**
- Bharat Sales Ltd**

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- **GEM India Ltd.**
- **Imaje India Pvt. Ltd, a subsidiary of Imaje, France.**
- **Thomas Publications.**
- **Prayag group of Companies**
- **Shubham Forex Pvt. Ltd.**
- **Lexis Nexis, a publishing House.**
- **Airlift Containers Pvt. Ltd**
- **Indian Plastic Institute, Delhi Branch**
- **Alpine Expotex Pvt. Ltd.**

**B) Public Sector Audits, including Insurance Companies:**

- **U.P. Rajkiya Nirman Nigam Ltd., Dehradun Zone**
- **U.P. State Bridge Corpn. Ltd., Dehradun Unit.**
- **New India Assurance Co.Ltd. , Dehradun Division**
- **Oriental Insurance Co. Ltd., Dehradun Division**
- **United India Insurance Co.Ltd. Haridwar Division**
- **G. B. Pant Institute of Himalayan Environmental Studies, Almora**
- **National Productivity Council**
- **Madhya Pradesh State Tech e-Panchayat Society**

**C) Banks (Partners have been involved in the following banks branches and Head office)**

- **Central Bank of India**
- **Punjab & Sind Bank**
- **State Bank Of India**
- **Selected Departments of the Reserve Bank of India**
- **State bank of Patiala**
- **Statutory Branch audit of Oriental Bank Of Commerce**
- **Statutory Branch audit of Punjab National Bank.**
- **Revenue audit of Punjab & Sind Bank**

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- **Stock audit for Union Bank of India**
- **Concurrent audit of Punjab & Sind Bank & Indian Bank.**

**D) Fin./Management Consultancy and Due Diligence:**

- **Nucleus Software Exports Ltd.**
- **Compare Infobase Ltd.**
- **Pulse Media Pvt.Ltd.**
- **Nucleus Software Solutions PLC, Singapore.**
- **International Data Processing Co. Ltd.**
- **SUN Brewing Ltd. In Russia.**
- **SUN Confectionery Ltd. In Russia**
- **Indag Rubber Limited**
- **Unipatch Rubber Limited.**
- **Compare Infobase Pvt. Ltd.**
- **Oil refinery and distribution Company, Brewery, Confectionery financial due diligence.**
- **Business Valuation for Call Centre, BOOT pipeline project.**
- **Due Diligence and project appraisal of Laying of Oil pipeline project on Build Own Operate and Transfer (BOOT) basis. (from Vadina to Nagpur, Kota - Gwalior)**
- **FCS SOFTWARE Solution LTD.**
- **IDC Technologies India Private Ltd.**
- **Ramy Infotech Private Ltd.**
- **JM Housing Ltd.**
- **Newgen Software Technologies Ltd.**
- **Interra Information technologies Private Limited**

**E) Audit of the Co-Operative/Housing/Thrift & Credit Societies.**

- **Delhi Consumers Co. Op. Wholesales Store**



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- **ITDC Thrift & Credits Society**
- **IFFCO Marketing and many more.**