

Minutes of the

Sixth Meeting of Executive Council (2019-21) of Indian Society of Plant Genetic Resources, New Delhi

Date: Oct. 23, 2020

Time: 4.00 p.m. onwards

Agenda: Annexure 1

Venue: Online (via ZOOM)

Chair

Dr R.S. Paroda

President, ISPGR

Members

Dr R.C. Agrawal

Vice President, ISPGR

Dr Kuldeep Singh

Vice President, ISPGR

Dr Dinesh Kumar

Treasurer

Dr Sunil Archak

Editor-in-Chief

Dr Rakesh Singh

Joint Secretary, ISPGR

Dr B Sarath Babu

Councillor (SZ)

Dr Amit Kumar Singh

Councillor (NZ)

Dr Sanjeev Kumar Singh

Councillor (NZ)

Dr Pramod Wasudeo Ramteke

Councillor (CZ)

Dr Jang Bahadur Singh

Councillor (CZ)

Dr Mohan Lal

Councillor (EZ)

Dr Veerendra Kumar Verma

Councillor (EZ)

Member Secretary

Dr Anuradha Agrawal

General Secretary

Agenda 1: Confirmation of the Minutes of Fifth EC Meeting held on July 28, 2020 and Action Taken Report

- Dr Anuradha Agrawal, General Secretary, welcomed all the EC members and thanked them all for their presence.
- The minutes of the Fifth EC Meeting held on July 23, 2020 were confirmed.
- Thereafter the ATR report was presented by the GS (*Annexure 2*).

Agenda 2: General Secretary's Report

- Dr Anuradha Agrawal presented the General Secretary's report (*Annexure 3*).
- President, ISPGR appreciated the efforts made by ISPGR and Alliance of Bioversity International & CIAT (along with other partners), for organizing and conducting the 'National Webinar on Implementation of Access to Plant Genetic Resources and Benefit Sharing'. He suggested that draft proceedings be circulated soon amongst the invited speakers and panellists at the earliest to seek their comments. He advised that action be initiated for printing hard copies and to circulate the same widely at the earliest
(*Action: General Secretary*)
- With respect to issue of duration of membership required to become Fellow of ISPGR (currently 10 years), President, ISPGR, suggested that the issue needs to be discussed further. The list of members who have completed 10 years' and 5 years' membership needs to be compiled and presented to the EC in the next meeting to take a decision

(Action: General Secretary)

- Given the situation due to the COVID-19 pandemic, it was decided by the EC that the Award Function as well as National Symposium be organised by the middle of next year (2021).

(Action: General Secretary)

Agenda 3: Editor-in-Chief's Report

- Dr Sunil Archak presented the EIC's report (Annexure 4). He apprised the status of manuscripts, journal printing and meeting with Wolters Kluwer staff for publishing of IJPGR.
- The President and EC members placed on record its appreciation for EIC and Editorial Board Members for timely publication of the journal. The President suggested that the Advisory Committee on IJPGR comprising Drs R.C. Agarwal (Chair), Sunil Archak, (Member Secretary), Dinesh Kumar and Anuradha Agrawal (along with one or two members of Editorial Committee) may continue to deliberate in detail all the issues pertaining to improvement in the standard and visibility of IJPGR. He also suggested that to increase the impact factor of the journal, some Review papers, Research articles and general views be requested from experts of Indian origin working abroad (e.g. Dr Bikram Gill, Dr G.S. Khush etc.).

(Action: Editor-in-Chief)

Agenda 6: Treasurer's Report

- Dr Dinesh Kumar presented the Treasurer's Report, including the signed Audited Report (FY 2019-20) (*Annexures 5 and 6*). The EC approved the Audited Report.
- Resource generation for the society needs to be given priority. Present practice of printing hard copies of IJPGR should continue otherwise institutional membership may get affected. As suggested earlier, membership drive has to be intensified by sending letters to all active and young scientists who could be potential members.

(Action: Treasurer and Councillors)

Agenda 7: Revision of ISPGR Award Proforma

- The GS informed that experts of the ISPGR Award Committee had suggested that the proforma for application of awards be revised to increase objectivity and ease of scoring. Accordingly, a draft of revised proforma was presented to the EC. It was agreed that comments on the same be sought from the same Award Committee and then circulated amongst EC members for comments. Same be used then for the announcement of awards for the year 2020.

(Action: General Secretary and Joint Secretary)

Agenda 8: Organization of ISPGR events

Following decisions were taken:

- A one-day Workshop be organized on 'Digital Sequence information (DSI)' before the GB9 meeting of the ITPGRFA in December, 2021. Dr Kuldeep Singh, Vice President, ISPGR & Director, ICAR-NBPGR agreed to take necessary action for the same.
- In view of the COVID-19 pandemic and its impact on value chains, a National Seminar/Symposia be planned on food security through sustainable food systems. This will be in line with proposed UN Conference on 'Food Systems Summit' to be held next year..

(Action: President, Vice Presidents and General Secretary)

The meeting ended with a vote of thanks to the Chair and all EC members by Dr Rakesh Singh, Joint Secretary.

Anuradha Agrawal
(General Secretary)

R.S. Paroda
(President)

Sixth Meeting of the ISPGR Executive Council (EC) (2019-2021)

October 23, 2020 (4.00 p.m.)

Virtual Meeting

AGENDA

4.00 – 4.05 p.m.	Welcome Remarks	Anuradha Agrawal General Secretary, ISPGR
4.05 – 4.15 p.m.	Confirmation of the Minutes of Fifth EC Meeting held on July 28, 2020 and Action Taken Report	
4.15 – 4.20 p.m.	General Secretary's report	
4.20 – 4.30 p.m.	Editor-in-Chief's report	Sunil Archak Editor-in-Chief, IJPGR
4.30 – 4.35 p.m.	Treasurer's report (including presentation of Final Audit Report 2019-20)	Dinesh Kumar Treasurer, ISPGR
4.35 – 4.50 p.m.	Organization of ISPGR Award Function Revision of ISPGR Award Proforma Organization of ISPGR National Symposium	
4.50 – 4.55 p.m.	Any other item, with the permission of Chair	
4.55 – 5.00 p.m.	Remarks by Vice President	Kuldeep Singh Vice President, ISPGR
5.00 – 5.05 p.m.	Remarks by Vice President	R.C. Agrawal Vice President, ISPGR
5.05 – 5.15 p.m.	Remarks by President	R.S. Paroda President, ISPGR
5.15 – 5.20 p.m.	Vote of Thanks	Rakesh Singh Joint Secretary, ISPGR

Action Taken Report of the Fifth EC (2019-12) Meeting Held on July 23, 2020

	Recommendation	Action
1.	EC suggested that the 'National Workshop on Access and Benefit Sharing', planned earlier in April 2020, but postponed due to COVID 19, may be rescheduled for one day, in a virtual platform mode, with selected participants. Dr Sarath Babu, Councillor (SZ) and Dr K.S. Varaprasad may be involved to coordinate with Dr J.C. Rana, Bioversity International, to organize it preferably by the end of August 2020. <i>Action : General Secretary and Dr Sarath Babu, Councillor (SZ)</i>	A 'National Webinar on Implementation of Access to Plant Genetic Resources and Benefit Sharing (ABS)' was organized on Aug. 27, 2020
2.	As flagged in the General Body Meeting (GBM) of ISPGR, the issue of duration of membership required to become Fellow of ISPGR may be revisited (currently 10 years) by comparing with other academic societies. A formal proposal accordingly be brought before EC in its next meeting with full details and justification. <i>Action : General Secretary and Treasurer</i>	Five out of seven societies in Delhi have 10 year latency period for becoming Fellow. Issue to be discussed in Sixth EC Meeting.
3.	As suggested earlier, membership drive to be intensified by sending letters to potential members. Also the Counsellors may take pro-active role to enroll more members so we reach a target of 1,000 members. <i>Action : Treasurer and Councillors</i>	Concerted efforts are underway. Some 25 members enrolled since last EC meeting, taking the total membership to ~775.
4.	The President suggested that the 'Advisory Committee on IJPGR' comprising Drs R.C. Agarwal (Chair), Sunil Archak, (Member Secretary), Dinesh Kumar and Anuradha Agrawal (along with one or two members of Editorial Committee) may deliberate in detail all the issues pertaining to improvement and visibility of IJPGR, including the suggestion for the change of name, tie up with publishers, open access of the journal etc. <i>Action : Editor-in-Chief</i>	Deliberations were held. Details to be provided in EIC Report.
5.	The EC approved the Audited Report draft. Final report to be signed and kept for record at the earliest. Also timely action be taken to file ITR. <i>(Action : Treasurer)</i>	Final report is being presented in the current EC meeting. ITR application has been filed by the CA.
6.	Letters be sent to all awardees and also appreciation letters be sent to all the Committee members. For the ISPGR Award Function, decision	Letters were sent. Three out of 11 awardees prefer to wait for the physical function, while

	<p>about date and mode (virtual or actual) shall be taken in the next EC meeting. (Action: General Secretary)</p>	<p>seven are okay with either online or offline award function. Only one awardee prefers online function. EC may decide accordingly.</p>
7.	<p>A brainstorming meeting may be held to discuss issues on expansion of Annex 1 crops of the ITPGRFA, and develop a paper on the same, including involvement of regional partners (e.g. APAARI) and CG Centers.</p> <p>ISPGR may plan a pre-event or side event on ABS during the GB9 meeting of ITPGRFA along with stakeholders (farmers, gene saviours, Private sector and the communities) in association with NBPGR, Bioversity International etc. The role of private seed sector and importance of genetic enhancement be deliberated in detail.</p> <p>For GB9 event, ISPGR may hold a discussion on 'Implementation of Delhi Declaration on Agrobiodiversity - The Way Forward'. It would also be worthwhile to approach DG, Bioversity International to discuss about organisation of 2nd IAC.</p> <p>During the GB-9, showcasing of existing strong national system on PGRFA management shall be helpful in projecting good image of government initiatives in the field. (Action: President, Vice Presidents and General Secretary)</p>	<p>Brainstorming to be planned for December 2020, in virtual meeting.</p> <p>Details of other events shall be decided in current EC meeting.</p>

Report of the General Secretary

National Webinar on 'Implementation of Access to Plant Genetic Resources and Benefit Sharing (ABS)'

ISPGR in association and Alliance of Bioversity International and CIAT, India Office, NBPGR, NBA, PPV&FRA, TAAS and FSII organized the *National Webinar on 'Implementation of Access to Plant Genetic Resources and Benefit Sharing (ABS)'*. More than 200 participants (both from public and private sector) participated in the Webinar. The meeting hosted online by ICAR-NBPGR was held on August 27, 2020.

Dr T. Mohapatra, Secretary, DARE & Director General, ICAR in his Chief Guest's Address said that implementation of rules on access to bioresources and benefit sharing arising from their commercial use has been uneven and complex, given the rich biodiversity of the country and lack of adequate capacity and awareness amongst the varied stakeholders. He expressed hope of greater convergence in the Authorities dealing with these issues, especially in the light of revision of the Biological Diversity Act (BDA), Rule and Guidelines, currently being deliberated at country level. He urged that more technology and science-based evidences be applied to resolve issues of origin and ownership of genetic resources, to facilitate better ABS.

Dr R.S. Paroda, President, Indian Society of Plant Genetic Resources (ISPGR) and Chairman, Trust for Advancement of Agricultural Sciences (TAAS) was the Chair of the Inaugural and Concluding Sessions. He highlighted the genesis and objectives of the webinar, and hoped that a roadmap be developed for framework for effective implementation of ABS implementation, possibly through a single window system (akin to GST Council of the GoI), with greater coordination and convergence. He said that the Ninth Governing Body Meeting (GB9) slated to be hosted by India in December 2021 would be a great opportunity to show case India's strength and diversity, including ABS implementation mechanisms and impact.

Dr V.B. Mathur, Chairman, National Biodiversity Authority (NBA), while giving his remarks as Special Invitee in the inaugural session, spelled out three important implementation issues on ABS under the BDA – (i) correct valuation of bioresources, (ii) interpretation of the statutes (iii) missing or inadequate definitions. He informed that through an elaborate consultative process, revisions are being undertaken by the government for increased convergence between various implementing agencies, with the final objective of facilitating 'ease of doing business'.

Dr Juan Lucas Restrepo, Director General, Alliance of Bioversity International and the International Center for Tropical Agriculture (CIAT), in his remarks as Special Invitee, said that the disruptions caused the food supply chains during the current pandemic due to COVID-19 makes a compelling case to ensure that an enabling environment be created for societal changes for long-term food and nutritional security. He further emphasized on mainstreaming of agrobiodiversity and diversification of agro-ecological landscapes. While appreciating India's efforts on implementation of ABS, he said there is need for greater harmonization in the Nagoya Protocol (NP) and International Treaty for Plant Genetic Resources (ITPGRFA) for ABS issues.

The technical session was Chaired by Dr P.L. Gautam, Former Chairman, NBA and Protection of Plant Variety and Farmers' Right Authority (PPV&FRA) and Co-Chaired by Dr R.C. Agrawal, Deputy Director General (DDG) (Education) & National Director, NAHEP, ICAR. Dr Vania Azevedo, Head of Genebank, ICRISAT spoke on "ABS in PGRFA – Global experience" and elaborated on the subscription system for ABS under the ITPGRFA. Dr Malathi Lakshmikumaran Executive Director, Laxmikumaran & Sridharan Associates gave a talk on "ABS in respect to conventional plant breeding under the BDA" and flagged several pragmatic issues in

interpretation of terms in the act, as applicable to breeding and research. Dr Ram Kaundinya Director General, Federation of Seed Industry of India (FSII) presented the “Perspectives of seed sector on ABS” and highlighted the need for seed sector specific guidelines for agriculture and food sectors and called for resolving the operational issues of seed industry being faced in the current ABS regime. Ms Shalini Bhutani, Legal Researcher and Policy Analyst, Food and Agriculture Organization of the United Nations (FAO) spoke on “Respecting (agro) diversity, sharing benefits” and laid emphasis on the need to revitalize farmer and public participatory breeding systems, and support for greater diversified seed industry.

Dr T.R. Sharma, DDG (Crop Science), ICAR and Dr Kuldeep Singh, Director, ICAR- NBPGR were the Chair and Co-Chair, respectively during the panel discussion. Panelists flagged various stakeholder issues and included Mr Álvaro Toledo Deputy Secretary, ITPGRFA; Dr S.K. Sharma Former Director, ICAR-NBPGR; Dr Bhag Mal, Secretary, TAAS; Dr Sanjeev Saxena, Assistant Director General (IPTMU), ICAR; Dr Rishi Kumar Tyagi Coordinator, APCoAB; Dr K.S. Varaprasad Former Director, ICAR-IIOR; Dr K.P. Raghuram Technical Officer, NBA; Dr Neeti Wilson Partner, Anand & Anand and Mr. P. Narayanan Unny Navara Eco Farm.

Application for Grant for IJPGR, from ICAR

The duly filled proforma for grant of Financial Assistance to Scientific Organizations for journal publication was submitted by ISPGR to ADG (Coordination), ICAR, on Sept. 7, 2020.

Duration of membership required to become Fellow of ISPGR

During the General Body Meeting of ISPGR held on Jan. 31, 2020, the issue of duration of membership required to become Fellow was requested to be revisited (currently 10 years) by comparing with other academic societies. Information was gathered from prominent agriculture-related Societies. Out of seven societies five subscribe to 10-year duration while two have 5-year duration. EC to take final decision about ISPGR duration for becoming Fellow.

S.No.	Name of Society	Years to become Fellow
1.	Indian Society of Genetics & Plant Breeding	5
2.	Indian Academy of Horticultural Sciences	5
3.	Indian Virological Society	10
4.	Indian Society of Soil Science	10
5.	Indian Society of Agricultural Biochemists	10
6.	Indian Society For Plant Physiology	10
7.	Indian Phytopathological Society	10

Revision of Application Form for ISPGR Awards.

Based on suggestions of previous Award Selection Committees, the application form for Award has been modified for greater clarity for criteria of selection and also to ease the selection process. The revised draft proforma to be discussed in the Sixth EC meeting.

NAAS Proforma Submitted for IJPGR

The revised evaluation proforma for NAAS Scoring of Research Journals with no Impact Factor (effective from 01.01.2021) was submitted to the academy on Oct. 20, 2020.

(Anuradha Agrawal)
General Secretary

Report of the Editor-in-Chief, IJPGR

A. Manuscript current status

Total Manuscripts = 79*

- (i) No. of MS Under Review = 17
- (ii) No. of MS which only one referee comments = 15
- (iii) No. of MS under editorial process = 14
- (iv) No. of MS sent back to authors for revision = 22
- (v) No. of MS Accepted = 11 articles for vol. 33 (3) 2020

*15 articles and XXXIXth PGRN will be published in second volume i.e. IJPGR, Vol 33 (2), 2020, already in press. IInd proof received.

* 19 articles published in first issue i.e. IJPGR Vol 33 (1) 2020.

B. Tie-up with publishers

The President suggested that the 'Advisory Committee on IJPGR' comprising Drs R.C. Agarwal (Chair), Sunil Archak, (Member Secretary), Dinesh Kumar and Anuradha Agrawal (along with one or two members of Editorial Committee) may deliberate in detail all the issues pertaining to improvement and visibility of IJPGR, including the suggestion for the change of name, tie up with publishers, open access of the journal etc.

1. Our efforts with Springer were unsuccessful.
2. Our efforts with Indianjournals.com are going on. A demonstration of enhanced services by IndianJournals.Com was planned in Sept-Oct 2020. The firm has informed that the system will be available in November 2020 for demonstration and use.
3. Our efforts with Wolters Kluwer| Medknow have been initiated to explore end-to-end publishing services, including (i) Online manuscript management and peer review system; (ii) Pre-press and print services (including copyediting, typesetting, printing, distribution services); (iv) Post-publication services (including indexing & marketing support, subscription services). Journal information has been provided to Mr. Shahnish Khan, Assistant Manager – Publishing.



(Sunil Archak)

Editor-in-Chief

Report of the Treasurer

- The ISPGR Audit Report (2019-20), duly signed, is placed in the Sixth EC for approval.
- The status of ISPGR accounts (as on Oct 22, 2020) is as follows:

Category	March 31, 2020 (Rs)	Oct 21, 2020 (Rs)
Cash and Bank Balance		
Fixed Deposit	57,01,298.98	57,03,757.20
Cash-in Hand	971.00	Nil
Cash in Bank (saving account)	2,40,432.80	5,38,153.80
Incomes (membership, donation etc.)	12,05,278.26	5,75,751.00
Expenditure (journal, secretarial expenses)	16,33,851.10	3,11,550.00

Expenditure details (in Rs) are as follows:

ISPGR Office	Capital (Hitachi Window AC, V Guard Stabilizer and Fitting Service Charges.)	32,500	
	Salary	1,68,000	
	Stationery (toner, antivirus etc.)	7,527	
	Postage	1,428	
	Travel (local)	900	
	CA services	26,550	
IJPGR	IJPGR Vol 33(1), 2020	76,073	
		TOTAL	3,11,550

Income details (in Rs) are as follows:

Alliance of Bioversity International & CIAT Donation for National Webinar	2,00,000
Federation of Seed Industry of India Donation for National Webinar	98,500
IJPGR Subscription Diva Enterprises Pvt. Ltd.	120,251
Membership (Institutional)	20,000
Membership (Life)	1,20,000
Membership (Annual)	11,000
IJPGR Color Printing Charges	6,000
TOTAL	5,75,751

- The ITR returns have been filed by the Chartered Accountant.
- Increasing membership drive has been undertaken, including through Councillors from various zones.



(Dinesh Kumar)
Treasurer, ISPGR



DADU DADOO & ASSOCIATES

CHARTERED ACCOUNTANTS

AUDITORS REPORT

To The Members of
INDIAN SOCIETY OF PLANT GENETIC RESOURCES
 C/o N.P.G.R., Pusa Campus,
 New Delhi

We have audited attached Balance Sheet of INDIAN SOCIETY OF PLANT GENETIC RESOURCES as at March 31, 2020 and the Income and Expenditure Account for the year ended on a day annexed thereto.

These Financial Statements are the responsibility of the Society's Management. Our responsibility is to opinion on these Financial Statements based on our audit. We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statements are free of material mis-statements.

As audit includes examining on a test basis, evidence supporting the amounts of disclosures in the Financial Statements. An audit also includes assessing the accounting principles used and significant estimates made by the management as well as evaluating the overall Financial Statements presentation. We believe that our audit provides our reasonable basis for our opinion.

We further state that:-

1. We have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose of the audit;
 2. In our opinion, proper books of accounts have been kept by the society in so as appears from our examination of the books.
 3. The Balance Sheet and the Income and Expenditure Account referred to in this report are in agreement with the books of account of the society.
 4. In our opinion and the best of our information and according to the explanations given to us the said Balance Sheet and the Income and Expenditure Account give a true and fair view in conformity with the accounting principles.
- a. Insofar as it relates to the Balance Sheet, of the state of affairs of the Society as at March 31, 2020; and
 - b. Insofar as it relates to the Income & Expenditure Account, of the deficit during the year ended that date.

For DADU DADOO & ASSOCIATES
 Chartered Accountants

FRN: 006760N


 (MAHENDRA DADOO)
 Partner

M.NO: 083625

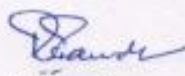
Date - 10th, AUGUST 2020

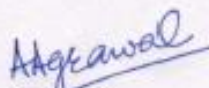
Place - New Delhi

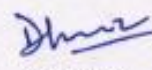
INDIAN SOCIETY OF PLANT GENETIC RESOURCES
C/O N.B.P.G.R, PUSA CAMPUS
NEW DELHI - 110012

BALANCE SHEET AS AT 31.03.2020

	PARTICULAR	AMOUNTS
LIABILITIES		
A	GENERAL RESERVE	
	Balance brought forward	67,26,371.15
	Less: Deficit during the year	(4,28,372.34)
		62,97,998.81
B	CURRENT LIABILITIES	
	Auditor's Remuneration payable	26,550.00
	Payable to General Secretary ISPGR	4,000.00
		63,28,548.81
ASSETS		
A	FIXED ASSETS	
	Computer & Allied Accessories	698.04
	Less: Depreciation	779.27
		418.77
	HP Printer	30,225.00
	Less: Depreciation	4,533.75
		25,691.25
	Office Equipment	4,298.86
	Less: Depreciation	644.83
		3,654.03
	Office Furniture	2,97,852.49
	Less: Depreciation	29,785.25
		2,68,067.24
	Microwave & Freeze	17,510.00
	Less: Depreciation	2,626.50
		14,883.50
	Investment	
	Fixed Deposit	53,67,560.55
	Interest	3,33,738.43
		57,01,298.98
B	CURRENT ASSETS	
	TDS on FD (A.Y. 19-20)	36,079.23
	TDS on FD (A.Y. 20-21)	37,072.00
		73,151.23
C	CASH & BANK BALANCES	
	Cash in Hand	951.00
	Cash at Bank	2,40,432.80
		2,41,383.80
		63,28,548.80


 (President)


 (Secretary)


 (Treasurer)

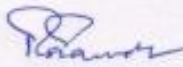
AUDITOR'S REPORT

"As per our separate report of even date attached"
 for Dadu Dadoo & Associates
 Chartered Accountants
 FRN: 006760N

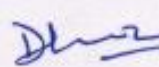
INDIAN SOCIETY OF PLANT GENETIC RESOURCES
C/O N.B.P.G.R, PUSA CAMPUS
NEW DELHI - 110012

INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31ST MARCH, 2020

PARTICULAR	AMOUNTS
A INCOMES	
Institutional Membership Fees	3,40,000.00
Life Membership Fees	1,94,100.00
Annual Membership Fees	17,000.00
Grant from ICAR for Publication	1,26,646.50
Donation	1,27,328.00
Interest (Bank & FD)	3,77,831.21
Interest (Refund)	4,373.05
Sale of periodicals and books	18,000.00
TOTAL	12,05,278.76
B EXPENDITURES	
Publication Expenses of UPGR Journal	4,91,440.00
Other Publication Expenses	1,36,640.00
ISPGR Award Function	3,93,280.00
Refund to BISA (IAC 2016)	2,02,249.00
Office Expenses	1,61,390.00
Stationery	35,764.00
Secretarial Expenses/ Honorarium	72,770.00
Travelling Expenses	45,011.00
Auditor's Fees	26,550.00
Postage and Stamps	30,459.00
Depreciation	37,869.60
Bank Charges	228.50
TOTAL	16,33,651.10
C DEFICIT/ (SURPLUS) During the year	(4,28,372.34)


 (President)


 (Secretary)


 (Treasurer)

AUDITOR'S REPORT
 "As per our separate report of even date attached"
 for Dadu Dadoo & Associates
 Chartered Accountants
 FRN: 006760N

