



NATIONAL FERTILIZERS LIMITED
(A Government of India Enterprise)

CIN No. L74899DLI974GOI007417

CORPORATE OFFICE
A-11, Sector-24, NOIDA-201301 (U.P.)

REGISTERED OFFICE
SCOPE Complex, Core-III, 7, Institutional Area, Lodhi Road,
New Delhi-110003

TENDER NO: -NFL/F&A/FICC/COSTAUDITORS/2025-26/01
Dated – 13-05-2025

Open Tender Document for

**Prequalification of Cost Auditor for FY 2025-26, FY 2026-27 & FY 2027-28 for
conducting Cost Audit of NFL's Nangal, Bathinda, Panipat and Vijaipur-I & II units
and Consolidation of Cost Audit Reports of all the five units.**

Website: www.nationalfertilizers.com



COVERING LETTER OF NIT

To

M/s _____

Subject: NIT for Pre-Qualification for FY 2025-26, 2026-27 & 2027-28

Dear Sir,

Sealed TENDERS are invited for pre-qualification of Cost Auditor for the work as detailed below:

1)	Name of Work:	Pre-Qualification of Cost Auditor for FY 2025-26, FY 2026-27 & FY 2027-28.																							
2)	Earnest Money:	Nil																							
3)	Estimated Minimum Fees :	<table><tr><th>S.No.</th><th>Units</th><th>Proposed Minimum Fees (Rs.) (excluding GST) for the FY 2025-26</th></tr><tr><td>1</td><td>Vijaipur-I & II</td><td>135000/-</td></tr><tr><td>2</td><td>Nangal</td><td>67500/-</td></tr><tr><td>3</td><td>Bathinda</td><td>67500/-</td></tr><tr><td>4</td><td>Panipat</td><td>67500/-</td></tr><tr><td>5</td><td>Consolidation of Cost Audit Reports of all Units</td><td>30000/-</td></tr><tr><td></td><td>Total</td><td>3,67,500/-</td></tr></table>			S.No.	Units	Proposed Minimum Fees (Rs.) (excluding GST) for the FY 2025-26	1	Vijaipur-I & II	135000/-	2	Nangal	67500/-	3	Bathinda	67500/-	4	Panipat	67500/-	5	Consolidation of Cost Audit Reports of all Units	30000/-		Total	3,67,500/-
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1	Vijaipur-I & II	135000/-																							
2	Nangal	67500/-																							
3	Bathinda	67500/-																							
4	Panipat	67500/-																							
5	Consolidation of Cost Audit Reports of all Units	30000/-																							
	Total	3,67,500/-																							
3)	Tendering Mode :	Open tender :- Single part bidding ➤ Pre-Qualification Bid																							
4)	Validity of Tender	120 days from the Date of Opening of Technical Bids for the acceptance.																							
5)	Date & time of Starting of bid	13.05.2025																							
6)	Last Date and time for receipt of Bids	04.06.2025 upto 11:00 am.																							
7)	Date & time of Opening of Technical Bid	04.06.2025 upto 11.30 am.																							
8)	Contact details of tender inviting authority :	Sh. Manish Gambhir, DGM (F&A), NFL Corporate Office, A-11, Sector-24, Noida- 201301. Email id- manish.gambhir@nfl.co.in Phone No.- +91- 9971004916, +91- 9818580830																							

- 1) The tender documents are available at NFL website- www.nationalfertilizers.com and can be downloaded from the site. **Parties are advised to visit NFL website regularly. Any amendment / corrigendum to the above NIT will be displayed on aforesaid website only.**
- 2) All requests for interpretation, clarification & queries in connection with tender shall be addressed, in writing to Sh.Manish Ganbhir DGM (F&A), CO Noida, at least 7 (Seven) days prior to the closing date of the tender.(Email: manishgambhir@nfl.co.in)
- 3) **The proposal should be submitted strictly as per the terms & conditions laid down in the document. Incomplete Tenders or Tenders not accompanied with the required Details / Documents or Tenders received late would be liable to be rejected without any further reference whatsoever.**



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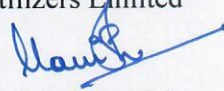
All pages shall be initialed at the lower right hand corner and signed wherever required in the tender papers by the tenderers or by a person holding power of attorney authorizing him to sign on behalf of the tenderer before submission of tender. All corrections and alterations in the entries of tender paper will be signed in full by the tenderer with date. No eraser or overwriting is permissible.

- 5) No condition or deviation should be mentioned by tenderer in their Bid. Bids with any condition or deviation shall liable to be rejected.
- 6) While submitting the offer, bidders may ensure that tender documents /offer have been signed by authorized signatory of the company. Subsequent withdrawal of offer / non-acceptance of orders placed based on the offer submitted by them will not be entertained on the ground that the offer was not signed by the authorized person.
- 7) NFL reserves the right to postpone the tender opening date will intimate all the tenderers well in time, of such postponement along with notice of revised opening date and time.
- 8) In case, due to some unforeseen circumstances, the date of receiving / opening of the tender happen to be a holiday / closed day, the tender will be received / opened on the next working day.
- 9) The tender is non-transferable. Unsigned tenders shall be out-rightly rejected.
- 10) NFL further reserves its right to accept / reject any / all tenders in whole or in part without assigning any reason thereof. Conditional tenders are liable to be rejected.
- 11) NFL shall not be responsible for delay, loss or non-receipt of tender document sent by post.
- 12) In case the tender is received in open condition, then the entire risk for loss of confidentiality shall be with the party. NFL shall not be responsible on this account whatsoever.
- 13) **The offers received after scheduled date and time of submitting the offer would be out rightly rejected.**
- 14) Price bids for Cost Audit will be sought subsequently from the pre-qualified parties.

Representative of the firm can be present at the time of opening of Technical Bid on bringing a letter of Authority from the Partner of the Firm.

Thanking you,

Yours Sincerely,
For & on behalf of
National Fertilizers Limited


Manish Gambhir
Dy. General Manager (F&A)

Encl:

- (a) Terms and Conditions of the Contract (Annexure-I)
- (b) Format for submission of Technical Bid (Annexure-II)
- (c) Self-Certification Form: Make In India (Local Content) (Annexure-III)
- (d) Model Clause Certificate: Public Procurement No. 1 (Annexure-IV)



TERMS AND CONDITIONS OF THE CONTRACT

1. Introduction:

National Fertilizers Limited was incorporated on 23rd August, 1974. The Company has a rated capacity of 35.68 lakh MT of urea. During the year 2023-24 the Company produced 36.89 lakh MT of urea and Revenue from operations of Rs. 23560.31 crores. The Company is having five manufacturing units located at Nangal & Bhatinda (Punjab), Panipat (Haryana) and Vijaipur-I & II (Madhya Pradesh) and four Zonal Marketing offices at Chandigarh, Lucknow, Bhopal and Hyderabad. Company has its Registered Office at Scope Complex, Lodhi Road, New Delhi and Corporate & Central Marketing Offices at Noida.

Sealed bids are invited by National Fertilizers Limited from Practicing Cost Accountant Firms for conducting Cost Audit of the five manufacturing units at Nangal, Bathinda, Panipat and Vijaipur-I & II in accordance with the provisions of the Companies (Cost Records and Audit) Rules 2014. Cost audit shall be in adherence to the relevant orders/clarification issued by Cost Audit Branch, Ministry of Corporate Affairs, Govt. of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India, from time to time for the Financial Year 2025-26 under two stage bidding process.

2. Maintenance of Cost Records and Cost Audit:

Cost Records are being maintained by the Company as per the extant rules.

The Company intends to Pre-qualify a firm(s) of Cost Accountants for a period of three (3) years for conducting Cost Audit for the Financial Year 2025-26, 2026-27 & 2027-28.

3. Scope of Work:

The broad scope of work would be:

- 3.1 To conduct Cost audit of the five manufacturing units at Nangal, Bathinda, Panipat and Vijaipur-I & II in accordance with the provisions of the Companies (Cost Records and Audit) Rules 2014. Cost audit shall be in adherence to the relevant orders/clarification issued by Cost Audit Branch, Ministry of Corporate Affairs, Govt. of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India, from time to time.
- 3.2 Cost audit team should consist of adequate number of qualified/semi-qualified assistants (Cost Accountants) led by a senior partner of the Firm so as to be commensurate with cost audit work requirements.
- 3.3 Verification and certification of cost proformas/records maintained by the Company as per Companies (Cost Records and Audit) Rules, 2014.
- 3.4 Verification and certification of annexures to the cost audit report.
- 3.5 Cost audit firm shall commence cost audit and submit report within the period of 180 days from the closure of the financial year as per Companies (Cost Records and Audit) Rules, 2014 and relevant orders/clarification issued by Cost Audit Branch, Ministry of Corporate Affairs, Govt. of India and the Cost Accounting Standards issued by the Institute of Cost Accountants of India, from time to time.

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- 3.6 The cost audit firm shall ensure submission of cost audit report and annexures to the cost audit report along with their reservation(s) or qualification(s) or observation(s) or suggestion(s), if any

4. Mode of Bidding:

- 4.1 The bid documents complete in all respects & duly signed with seal by authorized person shall be submitted by the bidder in a sealed envelope super scribing:

"Application for Prequalification of Cost Auditor for the Financial Year 2025-26, 2026-27 & 2027-28" and Tender No. NFL/F&A/FICC/COSTAUDITORS/2025-26/01"

Bids are to be submitted on or before **04-06-2025 upto 11.00 AM** by hand/regd. Post/speed post at the following address:

Deputy General Manager (F&A)
National Fertilizers Limited
Corporate Office, A-11,
Sector 24, NOIDA-201301.
(Near ESI Hospital)
Email: manish.gambhir@nfl.co.in

- 4.2 Technical Bid will be opened and evaluated by NFL's concerned personnel.

4.3 Techno Specification Bid:

It contains documents in support of eligibility criteria, self-attested tender document and any other document specifically specified in this tender document.

- i) The complete Qualifying Data as required in Prequalification Criteria (PQ) (**refer point-5 below**)
- ii) Annexures I to IV
- iii) Any other technical details/documents etc. required to be submitted by the bidder as contained in the bid document

5. Pre-qualification (PQ) Criteria:

a) Bidder should meet the PQ criteria as mentioned below for further consideration of their bid.

- i) Firms of Practicing Cost Accountants registered with the Institute of Cost Accountants of India (ICAI) shall be considered for Appointment as Cost Auditors for conducting Cost Audit of the Company.
- ii) The firm of Cost Accountant must have at least one year experience of audit in Fertilizers sector (Urea) and shall meet the minimum qualification score criteria as detailed at **point no. 6.**

b) In support of above Pre-Qualification criteria, the bidders shall submit the following essential documents for validity of Technical Bid:

- i) The firm is required to enclose a copy of its valid PAN Card.
- ii) The firm is required to enclose a copy of its valid GST Registration certificate (REG-06).
- iii) The name of the senior partner who shall issue the Cost Audit Report.



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- iv) A copy of Registration Certificate of the Firm.
- v) Copy of Agreements / Letter of Engagements/ orders obtained from companies for conducting cost audit assignments or CRA-2.
- vi) Self-certificate in respect of satisfactory execution of all such cost Audit assignments.

6. Qualification Score for techno-specification bid.

The Qualification Score of the Bidders will be calculated as below:

The Firm(s) who fulfils the above-mentioned criteria and securing at least 75% marks based on system as mentioned below shall be considered as qualified and eligible.

Sr. No.	Selection Criteria	Points to be allocated	Maximum Points
1	Experience in practice (No. of years)	1 point for every completed year of Firm's Registration	5
2	No. of Partners in the Firm who are with the Firm for a minimum period of three years as on date of application	1 point for each partner	5
3	Experience of PSU Audit (Cost)	1 point for each completed Cost Audit of a PSU Unit/Company(*)	5
4	Experience of the Firm as Cost Auditor in Fertilizers Sector (Urea) Manufacturing Industry	4 points per year per unit/company(*) of Fertilizers Sector (Urea)	20
5	Experience of the Firm as Cost Auditor in other than Fertilizers Sector (Companies with Annual Turnover of > Rs. 1000 crores)	1 points per year per unit/company(*) of other than Fertilizers Sector (Urea)	5
Total			40

(*) Cost Audit of multiple units of a company in a year shall be counted as 1 (one).

Note:-

- i) Clear and complete details and documentary evidence in respect of above for determination of points in support of information against Items 1 to 5 at **point 6 above** is required to be furnished. Proposals without the required documentary evidence(s) shall be ignored for evaluation.
- ii) The information should be submitted in the prescribed proforma (**Annexure-II**).
- iii) The Firm securing at **least 30 Points (75%)** marks based on above system shall be considered as qualified.
- iv) No condition or deviation should be mentioned by tenderer in their Technical Bid. Bids with any condition or deviation shall be summarily rejected.

7. Method of selection:

PQ cum Techno-specification bid will be evaluated and bidders meeting the criteria and other tender conditions will be qualified as eligible bidders for panel creation for the period 2025-26 to 2027-28.

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The bidders who will be pre-qualified will be asked to submit the financial bid for FY 2025-26. However, empanelled firms who have served in the capacity of Cost Auditors of the company continuously for three Financial Years will be put in cooling period for two financial years and are not eligible for submitting their price bid. For example empanelled firms who have served in the capacity of Cost Auditors of the company for FY 2022-23, FY 2023-24 & FY 2024-25 will not be eligible for submitting their price bid for FY 2025-26 & FY 2026-27. Similarly empanelled firms who have served in the capacity of Cost Auditors of the company for FY 2023-24, FY 2024-25 & FY 2025-26 will not be eligible for submitting their price bid for FY 2026-27 & 2027-28.

The financial bids, which will be sought later, shall be evaluated unit/office wise in the order of Ranking allotted to each unit/office as mentioned below:

<u>Location-(Unit/Office)</u>	<u>Ranking</u>
i) Vijaipur	1
ii) Nangal	2
iii) Bathinda	3
iv) Panipat	4

Pre-qualified Bidders shall quote for all units. However, Company shall endeavor to award assignment to (L-1) bidder for one location only.

The contract shall be awarded to L-1 bidder for the location as per ranking given above.

For Cost Audit of Vijaipur-I & II units, assignments shall be given to one firm only. However, Firm has to issue separate Cost Audit Report for both the plants.

Cost Auditor Firm incorporated earliest among the bidders shall be appointed as Lead Cost Auditor and shall be assigned the work of consolidation of Cost Audit Report of the company as a whole. The fee for the same shall be Rs. 30000/- (excluding GST) in addition to the Cost Audit fees.

However, firm once appointed as Lead Cost Auditor will not be appointed as Lead Cost Auditor again during the empanelled period.

8. Travelling, Boarding, Lodging, Local Transport Expenses

***For Non- Local Firms:**

- To-and-fro fare limited to 2nd AC will be reimbursed to the staff and 1st AC will be reimbursed to the partner against documentary proof for the journey for conducting Cost Audit.
- Lodging and boarding shall be provided in NFL Guest House free of charge. The partner of the firm shall be entitled for VIP accommodation.
- Local transport at the touring station- to-and-fro Railway Station/Bus Stand and Company's Guest House to place of work will be provided by the Company free of charge. However, in respect of local transport charges at the originating destination, the reimbursement shall be limited to auto charges @ Rs.500/- to Audit staff and Rs.1000/- for partner by taxi, or actual whichever is less.

****For Local Firms:** Local transport - to-and-fro Place of Stay to place of work the reimbursement, shall be limited to Rs.500/- per Audit staff per day as Auto charges and Rs.1000/-per day for partner as Taxi charges or actual which-ever is less.



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***Non- Local Firms:** Office of the bidding firm not stationed at the location/city of Audit.

**** Local Firms:** Office of the bidding firm stationed at the location/city of Audit.
(In case of Noida office firms stationed in NCR will be taken as Local Firms)

9. Payment Terms & Conditions

The payment shall be released within 15 days of submission of invoice (after statutory deductions, if any) and Cost Audit Report to the Central Government.

10. MSMED Declaration

In case Bidder is registered as MICRO, SMALL or MEDIUM Enterprise under 'The Macro, Small & Medium Enterprise Development Act, 2006 (MSMED Act)' promulgated by Government of India vide Notification dated 16/06/2006, please indicate the relevant category in your Offer and also enclose a copy of the valid certificate issued by the concerned authorities. Please also indicate whether the MSMEs owned by SC/ ST/ Women Entrepreneurs. If yes, please attach relevant certificate issued by authorities concerned.

However, NFL reserve the right to cancel the order (if any) and blacklist/ debar a firm for a period of three years, in case, it is determined that the firm benefitted wrongly from the Public Procurement Policy.

11. Make In India

Provisions of Public Procurement (Preference to make in India) order 2017 notified vide order no. P-45021/2/2017 BE-II dated 15th June 2017 of Ministry of Commerce and Industry, Department of Industrial Policy and Promotion (DIPP) shall be applicable and subsequent orders issued shall be applicable in this tender **(Annexure-III):**

Bidders seeking benefits under Purchase Preference to Make in India (linked with local content) shall have to comply with the provisions specified under the Public Procurement (Preference to Make in India) order 2017 as per latest amendment.

- a) Minimum Local Content: The 'local content' requirement to categorize a supplier as 'Class-I local supplier' is minimum 50%. For 'Class-II local supplier', the local content requirement is minimum 20%.
- b) Margin of Purchase Preference: The margin of purchase preference shall be 20%.

In the event of any Nodal Ministry prescribing higher or lower percentage of purchase preference and/or local content in respect of this procurement, same shall be applicable.

12. Model Clause Certificate as per Annexure-IV (Tenders) of Restrictions under rule 144 (V) of the General financial Rules (GFRs) 2017, dated: 23.07.2020 shall be submitted.

13. Force Majeure

Neither party shall be liable for any claim on account of any loss, damage or compensation, whatsoever, arising out of any failure to carry out the terms of this contract where such failure is caused due to war, rebellion, mutiny, civil commotion, fire, riot, earthquake, drought, floods, crop failure, or Act of God or due to any restraint or regulation of the State or Central Government or a local authority/authorities provided a notice of such occurrence is given to the other party in writing within 10 days from the date of occurrence of the force condition, furnishing therewith a documentary evidence supporting the invoking of the force

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majeure clause. On cessation of the force majeure the party invoking force majeure shall inform the other party of the period for which the force majeure condition continued and shall also give documentary evidence thereof to this effect.

14. Action against the Tenderer

Failure to act according to tender conditions, non-fulfillment of any or whole of the contract may entail de-listing of the firm in addition to taking other appropriate action against the Firm.

If a tenderer resorts to any frivolous, malicious or baseless complaints/allegations with an intent to hamper or delay the tendering process or resorts to canvassing/rigging/influencing the tendering process, NFL reserves the right to debar such tenderer from participation in the present/future tenders up to a period of 2 years.

15. Arbitration:

Except where otherwise provided in the contract, all matters, questions, disputes or difference whatsoever, which shall at any time arise between the parties hereto, touching the construction, meaning, operation or effect of the contract, or out of the matters relating to the contract or breach thereof, or the respective rights or liabilities of the parties, whether during or after completion of works or whether before or after termination shall after written notice by either party to the contract be referred to the arbitration of Director Finance, National Fertilizers Limited or his/her nominee.

The Arbitration proceedings shall be governed by the Arbitration and Conciliation Act, 1996 or any statutory modification or re-enactment there-of and the rules made there under.

The firm hereby agrees that it shall have no objection if the arbitrator so appointed is an employee of NFL and had to deal with the matter to which the contract relates and that in the course of his duties as such he has expressed his views on all or any of the matter in dispute or differences.

Further, it is agreed by and between the parties that in case a reference is made to the Arbitrator or the Arbitral Tribunal for the purpose of resolving the disputes/differences arising out of the contract by and between the parties hereto, the Arbitrator or the Arbitral Tribunal shall not award interest on the awarded amount more than the rate SBI PLR/Base Rate applicable to NFL on the date of award of contract.


16. Jurisdiction

In respect of all tender conditions, the decision of NFL shall be final and binding. The venue of the Arbitration shall be Delhi & Delhi courts will have Jurisdiction.

17. General

Bidder/Tenderer shall mean the firm who submits the tender and enters into contract with NFL and shall include their executors, administrators and successors and permitted assignees.

For and on Behalf of
National Fertilizers Limited


Manish Gambhir
Dy. General Manager (F&A)



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(Preferably to be given on the Audit Firm's Letter Head)

Annexure-II

Format for submission of Technical Bid

1. Name of the Cost Audit Firm:
2. Registration Number of the Cost Audit Firm with Institute of Cost Accountants of India:
3. Date of Registration of the Firm:
(Attached Firm Registration Certificate)
4. Particulars of Cost Audit Firm:
 - i) (a) Address of the Firm as registered with ICAI
(b) Address of the Firm at Delhi
(If different from 'a' above)
 - ii) (a) Telephone Number with STD Code
(b) Mobile No. of the Senior Partner (for Contact Purpose)
 - iii) Fax Number with STD Code
 - iv) Email address of the Firm
 - v) Website of the Firm, if any
 - vi) PAN No. of the Firm
 - vii) GSTIN No. of the Firm

5. Technical Details

1	Experience in practice (No. of years) (Details to be submitted in Annexure)	
2	No. of Partners Name & Address and Tenure of the Partners with their Membership nos. to be given (Details to be submitted in Annexure)	
3	Experience of PSU Cost Audit (No. of years) (Details to be submitted in Annexure)	
4	Experience related to Fertilizers Sector (Urea) manufacturing industry (No. of years) (Details to be submitted in Annexure)	
5	Experience of the Firm as Cost Auditor in other than Fertilizers Sector (Companies with Annual Turnover of > Rs. 1000 crores) (No. of years) (Details to be submitted in Annexure)	

6. We hereby confirm the acceptance of all provisions and terms & conditions of the Invitation without any deviation.

Place:

Date:

**Authorized Signatory
With Official Stamp**

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Self-Certification Form: Make In India (Local Content)
(Preferably to be given on the Audit Firm's Letter Head)

Tender Ref. No.: NFL/ F&A/FICC/COSTAUDITORS/2025-26/ 01

To,

M/s. National Fertilizers Limited,
Corporate Office,
Noida - 201301 (UP)

Subject: Self Certification as per clause 9(a) of Revised Public Procurement (Preference to Make in India Order, 2017 of DPIIT dated: 16.09.2020).

Sir,

I.....(authorized signatory) for M/s.
.....a 'Class I Local Supplier'/ 'Class II Local Supplier' 'at the
time of tender, bidding or solicitation hereby confirm that the item meets the Local Content
requirement for Class I Local Supplier' /'Class II Local Supplier' **(Tick appropriate option & cut
the other one)** and the Local Content percentage is.....

I also certify that the bidder M/s. has not been
debarred by any procuring entity from violation of this order.

The address is as below, where the local content/ value addition is made:

[Factory Address]

For M/s.

Authorized Signatory
(With Firm Seal & Name)



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Annexure-IV

Model Clause Certificate: Public Procurement No. 1
(Preferably to be given on the Audit Firm's Letter Head)

Tender Ref. No.: NFL/ F&A/FICC/COSTAUDITORS/ 2025-26/ 01

To,

M/s. National Fertilizers Limited,
Corporate Office,
Noida – 201301 (UP)

Subject: Model Clause Certificate as per Annexure-III (Tenders) of Restrictions under rule 144 (xi) of the General financial Rules (GFRs) 2017, dated: 23.07.2020

Sir,

I.....(authorized signatory) for M/s.
..... have read the clause regarding restrictions on
procurement from a bidder of a country which shares a land border with India. We certify that this
bidder M/s. **[Vendor Name & address]** is not from
such a country or, if from such a country **[Tick appropriate option & cut the other one]**, has
been registered with the competent authority .We hereby certify that we fulfil all requirements in
this regard and is eligible to be considered [*attach evidence of valid registration certificate with
competent authority*].

For M/s.

Authorized Signatory
(With Firm Seal & Name)



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