



**West Bengal Zoo Authority
Office of The Director
North Bengal Wild Animals Park,
5th Mile, Sevoke Road, Salugara, Siliguri,-734008 (W.B.)
Email Id: - dir.nbwap-wb@bangla.gov.in**



Memo No.1678/E-Tender - 35 /NBWAP/2025-26

Dated, Siliguri, the: 28/01/2026

E-TENDER NOTICE
NLeT No. 35/NBWAP/2025-26

Director, North Bengal Wild Animals Park, (Bengal Safari), Siliguri invites e- tender for the following service(s) from the Eligible Tax Consultation/CA Farms detailed in the table below:-

LIST OF WORKS- Hiring of service of agency for work related to Accounting, Audit (CA Farm) in respect of North Bengal Wild Animals Park, Siliguri.

Sl. No.	Project No.	Name of the Work	Amount Put to tender (Rs.)	Earnest Money (Rs.)	Period of Award (months)	Eligibility of Contractor
1	35	Hiring of service of agency for work related to Accounting, Audit (CA Farm) in respect of North Bengal wild animals Park (Bengal Safari), Siliguri.	1,68,000.00	3,360.00	12	(Eligibility Criteria given in the tender notice)

Detail of e-Tender Notice, Terms and Conditions, BOQ, etc will be available from website:-
<http://wbtenders.gov.in>

DATE AND TIME SCHEDULE (SEQUENCE OF TENDER)

Sl. No.	Event particulars	Date and Time	
1	Date of uploading of NleT Documents in departmental website and @ http://wbtenders.gov.in (Publishing Date)	29/01/2026	
2	Date and Time for downloading of Documents from website http://wbtenders.gov.in	Start	29/01/2026 (5:00pm)
		End	13/02/2026
3	Date and time of Bid submission through the website @ http://wbtenders.gov.in	Start	29/01/2026 (05:05pm)
		End	13/02/2026 (5:00pm)
4	Date time and place of opening of Technical Bid through the website @ http://wbtenders.gov.in		16/02/2026 (10:00am)
5	Date of uploading of technically qualified bidders after Technical Bid evaluation through website @ http://wbtenders.gov.in		To be notified after opening of Technical Bid.
6	Date time and place of opening of Financial Bid through the website @ http://wbtenders.gov.in		To be notified after opening of Technical Bid.
7	Date of uploading of list of bidders along with their rates and also if necessary for further negotiation in offline mode for final rate		To be notified later

Detail of e-Tender Notice, Terms and Conditions, Plan, BOQ, etc will be available from website:-

<http://wbtenders.gov.in>

1. Intending bidder may download the tender documents from the website <https://wbtenders.gov.in> directly with the help of Digital signature Certificate.
2. Both **Technical Bid** and **Financial Bid** are to be submitted concurrently duly digitally signed in the website <https://wbtenders.gov.in>
3. Tender documents may be downloaded from website and submission of Technical Bid and Financial Bid should be done as per prescribed Time Schedule.
4. The **FINANCIAL OFFER** of the prospective tenderer will be considered only if the **TECHNICAL BID** of the tenderer is found qualified by the **'Tender Committee' formed by the Director, North Bengal Wild Animals Park, Siliguri.**
5. All prospective tenderer shall be allowed to participate in one or more than one of the above mentioned works in this notice. But separate application with supporting documents and EMD should be submitted separately for each work.
6. In case of any unscheduled holiday or bundh or natural calamity on the aforementioned dates, next working day will be treated as scheduled/prescribed date for the same purpose.
7. Tender inviting authority reserves the right to defer the time and date of opening of the Technical or Financial or both bids.
8. **ELIGIBILITY CRITERIA FOR PARTICIPATION IN THE TENDER.**
 - 8.1 Resourceful Reputed Organization / Agency/Firms shall be a qualified chartered Accountant/Cost-management Accountant having valid certificate with experience of minimum three (03) years will be preferred may participate in the bid.

8.2 Document: Income Tax Acknowledgement Receipt for the latest Assessment year, P.T. Deposit Challan for the latest Assessment year, GST Registration Certificate, PAN Card, Trade license (valid) are to be accompanied with the Technical Bid Documents.

[Statutory documents]

8.3 Affidavit (Y): The prospective bidders or any of their constituent partner shall neither have abandoned any work nor any of their contract have been rescinded, debarred or blacklisted during the last 3 (three) years by any Government or PSU. Such abandonment or rescission will be considered as disqualification towards eligibility. A declaration in this respect through affidavit has to be furnished by the prospective bidders without which the Technical Bid shall be treated as non-responsive and be submitted along with technical bid. (Non-Statutory documents)

8.4 Registered Labour Co-operative Societies are required to furnish valid Bye Law, Current Audit Report, Minutes of last A.G.M (preferably), valid certificate from A.R.C.S. along with other relevant supporting papers and be submitted along with technical bid.

9. Bid shall remain valid for a period of 365 days from the first date of closing. If the bidder withdraws the bid during the validity period of bid, the earnest money as deposited will be forfeited forthwith without assigning any reason thereof.

10. EARNEST MONEY DEPOSIT AND TENDER DOCUMENT COST.

Payment procedure:

Payment by Net Banking (any listed bank) through ICICI Bank Payment Gateway:

On selection of net banking as the payment mode, the bidder will be directed to ICICI Bank Payment Gateway webpage (along with a string containing a Unique ID) where he will select the Bank through which he wants to do the transaction.

Bidder will make the payment after entering his Unique ID and password of the bank to process the transaction.

Bidder will receive a confirmation message regarding success/failure of the transaction. If the transaction is successful, the amount paid by the bidder will get credited in the respective Pooling account of the State Government /PSU/Autonomous Body/Local Body/PRIs, etc maintained with the Focal Point Branch of ICICI Bank at R.N. Mukherjee Road, Kolkata for collection of EMD/Tender Fees. If the transaction is failure, the bidder will again try for payment by going back to the first step.

A) Payment through RTGS/NEFT:-

- I. On selection of RTGS/NEFT as the payment mode, the e-Procurement portal will show a pre-filled challan having the details to process RTGS/NEFT transaction.
- II. The bidder will print the challan and use the pre-filled information to make RTGS/NEFT payment using his Bank account.

Once payment is made, the bidder will come back to the e-Procurement portal after expiry of a reasonable time to enable the NEFT/RTGS process to complete, in order to verify the payment made and continue the bidding process.

- III. If verification is successful, the fund will get credited to the respective Pooling account of the State Government/PSU/ Autonomous Body/Local Body/PRIs, etc maintained with the Focal Point Branch of ICICI Bank at R.N. Mukherjee Road, Kolkata for collection of EMD/Tender Fees.
- IV. Hereafter, the bidder will go to e-Procurement portal for submission of his bid. But if the payment verification is unsuccessful, the amount will be returned to the bidder's account.

B) Refund/Settlement Process:-

- I. After opening of the bids and technical evaluation of the same by the tender inviting authority through electronic processing in the e-Procurement portal of the State Government, the tender inviting authority will declare the status of the bids as successful or unsuccessful which will be made available, along with the details of the unsuccessful bidders, to ICICI Bank by the e-Procurement portal through web services.
- II. On receipt of the information from the e-Procurement portal, the Bank will refund, through an automated process, the EMD of the bidders disqualified at the technical evaluation to the respective bidders' bank accounts from which they made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on rejection of bid is uploaded to the e-Procurement portal by the tender inviting authority.
- III. Once the financial bid evaluation is electronically processed in the e-Procurement portal, EMD of the technically qualified bidders other than that of the L1 and L2 bidders will be refunded, through an automated process, to the respective bidders' bank accounts from which they made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on rejection of financial bid is uploaded to the e-Procurement portal by the tender inviting authority. However, the H2 bidder should not be rejected till the LOI process is successful.
- IV. If the H1 bidder accepts the LOI and the same is processed electronically in the e-Procurement portal, EMD of the H2 bidder will be refunded through an automated process, to his bank account from which he made the payment transaction. Such refund will take place within T+2 Bank Working Days where T will mean the date on which information on Award of Contract (AOC) to the H1 bidder is uploaded to the e-Procurement portal by the tender inviting authority.
- V. As soon as the L1 bidder is awarded the contract (AOC) and the same is processed electronically in the e-Procurement portal.

EMD of the L1 bidder for tenders of State Government offices will automatically get transferred from the pooling account to the State Government deposit head "8443-00-103-001-07" through GRIPS along with the bank particulars of the L1 bidder.

EMD of the L1 bidder for tenders of the State PSUs/Autonomous Bodies/Local Bodies/PRIs, etc will automatically get transferred from the pooling account to their respective linked bank accounts along with the bank particulars of the L1 bidder. In both the above cases, such transfer will take place within T+1 Bank Working Days where T will mean the date on which the Award of Contract (AOC) is issued.

The Bank will share the details of the GRN No. generated on successful entry in GRIPS with the E-Procurement portal for updating.

Once the EMD of the L1 bidder is transferred in the manner mentioned above, Tender fees, if any, deposited by the bidders will be transferred electronically from the pooling account to the Government revenue receipt head "0070-60-800-013-27" through GRIPS for Government tenders and to the respective linked bank accounts for State PSU/Autonomous Body/Local Body/PRIs, etc tenders.

All refunds will be made mandatorily to the Bank A/c from which the payment of EMD & Tender Fees (if any) were initiated.

There is no exemption of any kind for any of the eligible contractors towards cost of tender document fee or EMD.

- 11. Both technical Bid and Financial Bid should be submitted duly digitally signed by the Tenderer through the website <http://wbtenders.gov.in> as per the 'Date & Time Schedule 'stated in this NIT (Details of which has been narrated in '**Instruction to Bidders**') In case of partnership firm(s), the pledged instrument (s) must reflect the name(s) of the firm as well as the name(s) and address(es) of the partner/partners who is/are authorized to pledge the same as per valid partnership deed (s).
- 12. Security Deposit - - EMD submitted by successful bidder shall be converted as part of the security deposit. Remaining part of the Security Deposit of the accepted tender value will be adjusted from the bill of the contractor. No interest will be paid on Security Deposit (SD) by the authority.

INSTRUCTION TO BIDDERS

1. General guidance for e-Tendering:-

Instructions / Guidelines for electronic submission of the tenders have been annexed for assisting the contractors to participate in e-Tendering.

(i) Registration of Contractor:-

Any contractor willing to take part in the process of e-Tendering will have to be enrolled & registered with the Government e-Procurement System, through logging on to <https://wbtenders.gov.in> The contractor is to click on the link for e-Tendering site as given on the web portal.

(ii) Digital Signature certificate (DSC):

Each contractor is required to obtain a Class-II or Class-III Digital Signature Certificate (DSC) for submission of tenders from the approved service provider of the National Informatics Centre (NIC) or other certified agencies of Government of India on payment of requisite amount. Details are available on the Web Site. DSC is given as a USB e-Token.

(iii) The contractor can search & download N.I.T. & Tender Document(s) electronically from computer once he logs on to the website by using the Digital Signature Certificate (DSC). This is the only mode of collection of Tender Documents.

(iv) Participation in more than one work:

A prospective bidder shall be allowed to participate in the job either in the capacity of individual or as a partner of a firm.

(v) Submission of Tenders:-

Tenders are to be submitted through online to the website in two folders at a time for each work, one in Technical Proposal & the other is Financial Proposal before the prescribed date & time using the Digital Signature Certificate (DSC). The documents are to be uploaded virus scanned copy duly Digitally Signed. The documents will get encrypted (transformed into non readable formats).

2. Technical Proposal:

The Technical proposal should contain scanned copies of the following in two covers (folders)

(a) Statutory Cover Containing the following documents:-

1. NIT
2. Scan copy of EMD
3. AFFIDAVIT – “Y”

(b) Non-statutory Cover containing the following documents: As listed in eligibility criteria given in NIET.

N.B.:- Failure of submission of any of the above mentioned documents as stated will render the tenderer liable to be rejected for both statutory & non statutory cover.

3. THE ABOVE STATED NON-STATUTORY/STATUTORY DOCUMENTS (TECHNICAL BID) WILL BE EVALUATED IN THE FOLLOWING MANNER

Procedure to upload Technical documents in the web portal-

Click the check boxes beside the necessary documents in the My Document list and then click the tab “Submit Non Statutory Documents’ to send the selected documents to Non-Statutory folder. Next Click the tab “Click to Encrypt and upload” and then click the “Technical” Folder to upload the Technical Documents.

Manner of evaluation of Technical Bid-

- i. Tender Evaluation Committee (TEC)-TEC will be constituted as per Order of the Director, NBWAP, WBZA, Department of Forests, Government of West Bengal. The Director will function as Chairman of Committee for selection of technically qualified contractors.
- ii. Opening of tender: Will be made as per sequence.
- iii. Opening of Technical Proposal: Technical proposals will be opened by the Director, West Bengal Zoo Authorities and his authorized Nodal officer electronically from the website using their Digital Signature Certificate (DSC).
- iv. Intending Tenderers may remain present if they so desire.
- v. Cover (folder) for Statutory Documents will be opened first and if found in order, cover (folder) for Non-Statutory Documents will be opened. If there is any deficiency in the Statutory Documents the tender will summarily be rejected.
- vi. Decrypted (transformed into readable formats) documents of the non-statutory cover will be downloaded & handedover to the "Tender Committee".
- vii. Summary list of technically qualified Tenderers will be uploaded online.
- viii. Pursuant to scrutiny & decision of the "Tender Committee" the summary list of eligible Tenderers & the serial number of work for which their proposal considered will be uploaded in the web portals.
- ix. During evaluation the committee may summon the Tenderers & seek clarification /information or additional documents or Original hard copy of any of the documents already submitted & if these are not produced within the stipulated time frame, their proposals will be liable for rejection.

4. Financial Bid:-

The financial Bid should contain the following document in one cover (folder). Bill of Quantities (BOQ): The contractor is to quote the rate (percentage above) online through computer in the space marked for quoting rate in the BOQ. (Only downloaded copies of the above documents are to be uploaded, virus scanned and digitally signed by the contractor).

1. Dispute Settlement:

It is mutually agreed that all differences and disputes arising out of or in connection with this agreements shall be settled by mutual discussions and negotiations if such disputes and differences cannot be settled and resolved by discussions and negotiations then the same shall be referred to the sole Arbitrator appointed by the Director, N.B.W.A.P, Siliguri whose decision shall be final and binding on both the parties.

PART-A **SPECIAL TERMS AND CONDITIONS**

- 1. The intending Bidders shall clearly understand that whatever may be the outcome of the present invitation of Bids, no cost of Bidding shall be reimbursable by the Department. The Director, NORTH BENGAL WILD ANIMALS PARK, Siliguri, West Bengal Zoo Authorities, reserves the right to accept or reject any offer without assigning any reason whatsoever and is not liable for any cost that might have been incurred by any Tenderer at any stage of bidding.
- 2. Conditional/Incomplete tender will not be accepted under any circumstances.
- 3. No TA, DA & others (food etc) will be paid during visit at the office, NBWAP. Minimum 4 visits for checking of accounts, vouchers, agencies bills, deduction of taxes is essential. The payment of all tax as applicable, e filling, etc must be completed within schedule time frame as applicable. The call may increase if required. CA only will visit and check documents. On call if he fails to attend amount to be deducted from bill. Local CA Firms preferred.

4. Payment for work may be made to the executing Firm on monthly basis as per availability of fund. Contract may terminate any time if service found unsatisfactory or violation any terms and conditions of the tender notice.
5. Additional Performance Security (APS) - As per Finance Deptt. Govt. of West Bengal order no 4608-F(Y) dated 18/07/2018, if the bid value becomes 80% or less of the estimated value put to tender, APS shall have to be submitted @ 10 % of the tendered amount in the form of Bank Guarantee from any scheduled bank in favor of Director, NBWAP, Siliguri before issuance of the work/supply order. If the bidder fails to submit the APS within seven days, his earnest money shall be forfeited. The bank guarantee shall have to be valid up to end of contract period and shall be renewed if required.
6. The hard copy of all submitted documents online should be submitted by the bidders to the office of the Director, NBWAP for verification if required by the TEC.
7. All the participants have to upload undertaking that they do not have any litigation that past or present with any Govt. /PSU/Semi-Govt. Organization of the State.
8. No Mobilization /Secured advance will be allowed.
9. The successful agency/contractor will have to make an agreement on terms and conditions of the contract on a Rs. 100/- non judicial stamp paper, the cost of which will be borne by the contracting agency/firm/company. In the event of failure to execute formal tender agreement within the allotted time the Agency/Supplier/Tenderer will be liable for punishment and deposited Earnest Money will be forfeited & he will be debarred from participating in any Tender Works by the Director, NBWAP.
10. The CA Firm/Tax consultant has following tasks to complete within schedule time (i.e. Checking and payment of following Tax i.e. TDS, STDS, GST, PT, Labour welfare Cess, EPF, GFF, Medical allowances(if any) & other tax if any when applicable/ E filling of all taxes as applicable within schedule date / Checking of accounts with tally, vouchers at least once in a week /Preparation of other sheet related to accounts as per direction / Preparation of BRS/ Checking of Bills of agencies / Checking of permanent assets etc.
11. A tenderer is to quote rates in figures as well as in words for the product as per specification in the catalogue.
12. The **FINANCIAL OFFER** of the prospective tenderer will be considered only if the submitted documents of the tenderer is found qualified by the '**Tender Committee' formed by the Director, NORTH BENGAL WILD ANIMALS PARK**, West Bengal Zoo Authority, Government of West Bengal. The decision of the 'Tender Committee' will be final and absolute in this respect.
13. The tender must be written legibly in English and any correction must be initiated by the tenderer. No tender with erasing or overwriting will be accepted.
14. No conditional rates will be considered. The tender amount is inclusive of all taxes.
15. The final acceptance of the tender is subject to the approval of the Director, NBWAP, Siliguri.
16. The Director, NBWAP, Siliguri reserves the right to accept the tender either wholly or partially or reject the tender without assigning any reason.
17. The contract shall valid or one year from the date of commitment mentioned in the work order. If required the same will be extended by the park for such further period as the Director, NBWAP, Siliguri may direct.

18. Valid 15 digit GSTIN under GST Act, 2017 issued by the competent authority in favour of the firm must be mentioned in the Tax invoice otherwise payment of the bill will not be made (Vide G.O. NO. 4374-F (Y) dated 13/6/2017 of the Principal Secretary, Finance Deptt., Govt. of West Bengal).
19. EMD submitted by successful bidder shall be converted as part of the security deposit. Remaining part of the Security Deposit will be adjusted from the bill of the contractor. No interest will be paid on Security Deposit (SD) by the authority.
20. The security deposit will be released on satisfactory completion of the work after such deductions as the case may be necessary under terms of the contract but not before 90 (ninety) days are over after completion of the work/service.
21. The successful tenderer will have to enter into an agreement on terms and conditions of the contract. In the event of failure to execute formal tender agreement within the allotted time the Tenderer will be liable for punishment and deposited Security Money will be forfeited & he / she will be debarred from participating in any Tender Works by the Director, NBWAP.
22. Besides, failure to maintain the service may lead to termination of contract along with forfeiture of Security Money in full and such firms shall be liable to be Black Listed in addition to any legal action as deemed fit & required.
23. Tenderer may however appoint one or more representatives. The selection of the authorized representative/s is subject to prior approval from the undersigned or his representative given there in the name of the work, name and address of the representative/s he wants to appoint and specific purpose for which the representative/s will be authorized.
24. Any notice correspondence etc., issued to such authorized representative/s or left at his/her address will be deemed to have issued to the successful tenderer himself. The successful tenderer shall be responsible for all actions of his authorized representative/s who must abide by terms and conditions in force and any breach of these will be dealt with the relevant acts and rules.
25. Bills with copy of work order shall be presented to the office of the undersigned on monthly basis (after completion of the service) and payment will be made after proper checking.
26. In accordance with the provision of Income Tax Act and GST Act, taxes will be deducted as per prevailing rules as applicable.
27. Canvassing in any form whether direct or implied will be a disqualification.

General Rules and Instructions to the intending applicants

1. Generally, the routine works of the Park are awarded/procurements are made on calling competitive tender from the empanelment contractors and in case of emergent works of small magnitude the Park may opt to award the work/procure work from any of the empanelled contractors, depending on the exigencies of the work on empanelment basis and also has the right for open tendering process for any particular work, depending on the nature and magnitude of the work from the empanelled agencies.
2. The details of the applicants and their experience shall be furnished in the prescribed "Application Format" only. Wherever required and if the spaces provide is not sufficient, particulars can be furnished in Annexure but such details shall be clearly mentioned in the respective columns of the Application Format. Applicant shall enclose latest copies of brochures and technical documentation giving additional information about

the applicant. Each page of the document shall be dully signed by the Applicant or their authorized representative.

3. No costs incurred by the applicant in applying in providing necessary clarifications or attending discussions conferences or site visits will be reimbursed by the Park.
4. Documentary proof with respect to the prequalification criteria shall be furnished along with the application form. In this regard, copies of the work orders and completion certificates and or such other document, if any shall be submitted. Incomplete applications or application without proper proofs for establishing their credentials will be liable for rejection and no correspondence will be entertained in this regard.
5. The authorized person of the firm/company must sign in all the pages of the application and supporting documents with seal of the company/firm.
6. The evaluation will be based on the experience, reputation empanelment with other organization in support of the applicant, their financial capabilities, quality, consciousness, etc and if found necessary may also include inspecting the works undertaken by them for which necessary co-ordination shall be made by them. Based on the details furnished and inspection of works, eligibility criteria, the applicants will be empanelled and not further correspondence will be entertained. The empanelled contractors will only be informed by concerned office.
7. If, information and details furnished by applicants are found to be false at any time in future or any information withheld, which comes to the notice of the Park Authority at a later date, the empanelment of such applicant will be cancelled immediately.
8. Applications received after the due date and times or without inclusive of EMD with application are liable for rejections.
9. The Director, NORTH BENGAL WILD ANIMALS PARK, Siliguri ,West Bengal Zoo Authorities, Government of West Bengal reserves the right to cancel the tender notice due to unavoidable circumstances and no claim in this respect will be entertained.
10. Before issuance of the WORK ORDER, the tender inviting authority will verify the credential and other documents of the lowest tenderer if found necessary. After verification if it is found that the documents submitted by the lowest tenderer is either manufactured or false in that case work order will not be issued in favour of the said tenderer under any circumstances.
11. The payment for the works will be made by the Director/NBWAP after fulfilling the necessary official formalities and checking by Veterinary Officer and the office of Director, NBWAP, Siliguri.
12. The present empanelment is mainly for works for value up to the limits as mentioned.
13. The Director, NBWAP reserves the right to reject any/or all the applications without assigning any reasons whatsoever.
14. Deduction of STDS, TDS, GST & Other tax, if applicable shall be made as per rule in vogue.
15. The successful tenderers will not assign the work or part of the work to any other supplier/agency.
16. Rate offered in the BOQ by the bidder will be final and will not have any further claim for any revision. The offered rate will be counted as inclusive of all taxes. No extra payment will be given by the authority except offered rate.

17. For any typographical mistake in case of Unit, Rate, Quantity, Amount, any type of nomenclature in items of works / item itself including description etc. whatsoever as stated in documents, that can't be claimed during agreement or so.
18. This will also be the part of Terms & Conditions of the bid.

Director
North Bengal Wild Animals Park

Memo No.1678/E-Tender - 35 /NBWAP/2025-26

Dated, Siliguri, the: 28/01/2026

Copy forwarded for information to:-

1. The Member-Secretary, West Bengal Zoo Authority, Kolkata.
2. The Assistant Director, NBWAP
3. The Range Officer, NBWAP.
4. Office Notice Board

Director
North Bengal Wild Animals Park

AFFIDAVIT – “Y”

(To be furnished in Non Judicial Stamp paper of appropriate value duly notarized)

- 1) I, the under-signed do certify that all the statements made in the attached documents are true and correct. I have all machineries as per NIT & all will be at site during entire period of work. In case of any information submitted proved to be false or concealed, the application may be rejected and no objection/claim will be raised by the under-signed.
- 2) The under-signed also hereby certifies that neither our firm M/S..... nor any of constituent partner had been debarred to participate in tender by the any Government Department during the last 3 (three) years prior to the date of this N.I.T. I/We have presently.....nos of works in my hand & I would finish the work in time.
- 3) The under-signed would authorize and request any Bank, person, Firm or Corporation to furnish pertinent information as deemed necessary and/or as requested by the Department to verify this statement.
- 4) The under-signed understands that further qualifying information may be requested and agrees to furnish any such information at the request of the Department.
- 5) Certified that I have applied certified that I have applied in the tender in the capacity of individual/ as a partner of a firm/authorized representative of company or society and I will not handover the job to any other person except my employee to supervise.

Signed by an authorized officer of the firm.

Title of the officer

Name of the Firm with Seal

Date:

Signature Not Verified

Digitally signed by VIJAYAKUMAR
Date: 2026.01.30 17:10:47 IST
Location: West Bengal-WB