

## Fund Flow Statement Certification

(On the Letterhead of Chartered Accountant Firm)

Date: \_\_\_\_\_

To,

\_\_\_\_\_  
\_\_\_\_\_

### Certificate on Fund Flow Statement

We have examined the books of account, audited financial statements, relevant records and other information and explanations provided to us by the management of **M/s** \_\_\_\_\_ ("the Entity"), having its registered office at \_\_\_\_\_, for the financial year ended on \_\_\_\_\_.

### Management's Responsibility

The preparation of the Fund Flow Statement and maintenance of proper books of account, supporting records and internal controls are the responsibility of the management of the Entity.

### Practitioner's Responsibility

Our responsibility is to issue this certificate based on our examination of the books of account, audited financial statements and other relevant documents and information made available to us.

Based on our verification and according to the information and explanations given to us, we certify that the annexed Fund Flow Statement presents the sources and application of funds of the Entity for the year ended \_\_\_\_\_, derived from the audited financial statements/books of account of the Entity.

### Annexure – Fund Flow Statement

For the Year Ended \_\_\_\_\_

#### A. Sources of Funds

Particulars	Amount (Rs.)
Funds from Operations	XXXXX
Issue of Share Capital	XXXXX
Increase in Long-term Borrowings	XXXXX
Sale of Fixed Assets	XXXXX
Non-current Liabilities Increase	XXXXX
Other Sources	XXXXX

<b>Total Sources of Funds</b>	XXXXXX
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**B. Application (Uses) of Funds**

<b>Particulars</b>	<b>Amount (Rs.)</b>
Purchase of Fixed Assets	XXXXXX
Repayment of Long-term Borrowings	XXXXXX
Decrease in Non-current Liabilities	XXXXXX
Increase in Working Capital	XXXXXX
Investments Made	XXXXXX
Other Applications	XXXXXX
<b>Total Application of Funds</b>	XXXXXX

**C. Changes in Working Capital (Optional Annexure)**

<b>Particulars</b>	<b>Previous Year</b>	<b>Current Year</b>	<b>Increase</b>	<b>Decrease</b>
Current Assets	XXXXXX	XXXXXX	XXXXXX	—
Current Liabilities	XXXXXX	XXXXXX	—	XXXXXX
<b>Net Working Capital</b>	XXXXXX	XXXXXX	XXXXXX	XXXXXX

The certificate is issued at the request of the Entity for submission to \_\_\_\_\_ for the purpose of \_\_\_\_\_ and should not be used for any other purpose without our prior written consent.

This certificate is based on the books of account, records, audited financial statements and explanations provided to us by the management.

For \_\_\_\_\_ & Co.  
Chartered Accountants  
(Firm Registration No. \_\_\_\_\_)

Signature: \_\_\_\_\_

Name of Chartered Accountant: \_\_\_\_\_

Membership No.: \_\_\_\_\_

UDIN: \_\_\_\_\_

Place: \_\_\_\_\_

Date: \_\_\_\_\_