

**GUIDANCE NOTE ON
FORMAT OF THE AUDIT CERTIFICATE
TO BE ISSUED BY THE STATUTORY
AUDITOR ON THE CASH FLOW STATEMENT**

As the members are aware, the amended Listing Agreement requires a listed company to furnish a Cash Flow Statement along with the Balance Sheet and Profit and Loss Account. It is also provided that “the statements shall be verified and accompanied by a certificate of statutory auditor”. In this regard the Auditing Practices Committee (APC)* has suggested the following format of the audit certificate for the guidance of the members.

To

The Board of Directors,
ABC Ltd.,

We have examined the attached Cash Flow Statement of ABC Ltd. for the period ended _____. The Statement has been prepared by the Company in accordance with the requirements of listing agreement Clause _____ with _____ stock exchange and is based on and in agreement with the corresponding Profit and Loss Account and Balance Sheet of the Company covered by our report of _____ (date) to the members of the Company.

Date:

For X & Co.,
Chartered Accountants
Sd/-
Partner

* Now known as the Auditing and Assurance Standards Board (AASB).