

APPENDIX -5B
CERTIFICATE OF CHARTERED ACCOUNTANT/ COST ACCOUNTANT/COMPANY SECRETARY
(FOR ISSUE OF EPCG AUTHORISATION)

I/We hereby confirm that I/We have examined the prescribed registers and also the relevant records of M/s..... and hereby certify that:

I. The following documents/ records have been furnished by the applicant firm/company and have been examined and verified by me/us: -

(a) For deemed exports:

- (i) Copy of ARO/*Back-to-back* inland letter of Credit of Advance Authorisation for intermediate Supplies or Supply invoices or CT3/ARE3 duly certified by the Bond Office of EOU concerned showing that supplies have been received.
- (ii) e-BRC as evidence of having received the payment through normal banking channel or a self certified copy of payment certificate issued by the Project Authority concerned in the form given in Appendix-7D.

(b) For export of goods:

- (i) Export Order/Contract,
- (ii) Shipping Bills/Bill of Exports /Airways Bills/PP Receipts
- (iii) Bill of Lading
- (iv) Customs/Bank attested invoices
- (v) e-BRC / Bank Certificate of Export and Realization
- (vi) GR declaration, and
- (vii) Connected books of accounts

(c) For export of services:

- (i) e-BRC / Bank Certificate of direct foreign exchange earning,
- (ii) GR declaration,
- (iii) Forward Inward Remittance Certificates (FIRCs)
- (iv) Certificate from international credit card companies
- (v) C.A. certificate for indirect sources,
- (vi) Certified statements from the Banker/ Chartered Accountant of Foreign Exchange earnings and connected books of accounts.

II. The relevant accounting and financial register(s) as prescribed under different Acts and Rules made thereunder have been maintained and authenticated under my/our seal and signature.

III. The information given by the applicant firm/company in the 'Aayaat Niryaat Form' including details on

(a) imports/exports made and services rendered,

(b) foreign exchange earnings/ realization (both from direct and indirect sources)

(c) third party exports

(d) deemed exports

is in agreement with the Foreign Trade Policy 2015-20 and the rules and procedures made there under, the relevant register and records and the books of accounts maintained by M/s..... and their subsidiaries and is also true and correct.

- IV. Neither I, nor any of my/our partners is a partner, director, or an employee of the above-named entity, its Group companies or its associated concerns.
- V. I/We fully understand that any statement made in this certificate, if proved incorrect or false, will render me/us liable to face any penal action or other consequences as may be prescribed in law or otherwise warranted.
- VI. Details of export of same/similar products made during the Preceding 3 years as in Column 10 of ANF 5A:

Financial Year	FOB Value	
1.	US\$	Rs.
2.	US\$	Rs.
3.	US\$	Rs.

(Signature and Stamp/ Seal of the Signatory)

(Chartered Accountant/ Cost Accountant/Company Secretary)

Name of the Signatory:
Address:
Membership No:
Place:
Date:

The following documents or records mentioned in serial number (I) have not been maintained/ furnished, examined or verified:-

- 1.
- 2.

Note: Each page of this annexure is to be signed by the Chartered Accountant/Cost Accountant/Company Secretary, with his registration number.