

**Annexure 3A - CA Certificate: Set-off / Netting-off of Export Receivables against
Import Payables relating to Services (Indicative format)**

Reference No: -

Date: -

UDAI -

To,
The Manager,
Branch Address
Axis Bank Ltd.

Dear Madam /Sir,

We have examined the books of accounts, underlying agreements/contracts, invoices, accounting records and other relevant documents of **M/s. _____** ("the Company"), for the purpose of certification of outstanding export receivables and import payables proposed to be set-off/netted-off under Regulation 7 of the Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2026.

Based on the information, explanations and records produced before us, we hereby certify the following:

Transaction details

Particulars	Export Receivable Details	Import Payable Details
SB/EDF/BOE No.		
Overseas Buyer Name		
Outstanding amount with currency		

We further certify that the above figures are reflected in the books of accounts, audited financial statements and other records produced before us by the Exporter.

This certificate is being issued at the request of the Exporter for submission to Axis Bank Limited.

Thanking You.

Yours Faithfully