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PROOFREADING CERTIFICATE

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To Whom It May Concern,

This letter confirms that the manuscript entitled **“Assessing the Predictive Power of Net Income and Inventory on Operating Cash Flows: A Study of Food and Beverage Companies in Indonesia,”** written by Rio Dhani Laksana, Intan Shaferi, and Humaira Naznii, has undergone professional proofreading and language editing by Lingua – Language Services and Academic Editing Unit, Universitas Jenderal Soedirman.

The proofreading service covered grammar correction, sentence flow improvement, consistency of terminology, and overall clarity of academic expression. The content, analysis, and interpretation presented in the manuscript remain entirely the responsibility of the authors.

This certificate is issued upon request of the authors for academic purposes.

Sincerely

Mustasyfa Thabib Kariadi, S.Pd., M.Pd.

Academic Editor

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