

Comparative Cash Flow Statement

For the Years Ended December 31, 2023 and 2022

PARTICULARS	2023 (Â¹)	2022 (Â¹)	INCREASE / (DECREASE)
Cash Flows from Operating Activities			
Net Profit Before Tax	2,50,000	2,10,000	40,000
Adjustments for Depreciation	35,000	30,000	5,000
Adjustments for Interest Paid	10,000	12,000	(2,000)
(Increase)/Decrease in Receivables	(15,000)	5,000	(20,000)
Increase/(Decrease) in Payables	18,000	10,000	8,000
Cash Generated from Operations	2,98,000	2,67,000	31,000
Less: Taxes Paid	(60,000)	(50,000)	(10,000)
Net Cash from Operating Activities	2,38,000	2,17,000	21,000
Cash Flows from Investing Activities			
Purchase of Fixed Assets	(60,000)	(55,000)	(5,000)
Sale of Investments	20,000	15,000	5,000
Net Cash from Investing Activities	(40,000)	(40,000)	0
Cash Flows from Financing Activities			
Issue of Equity Shares	30,000	40,000	(10,000)
Redemption of Debentures	(10,000)	(15,000)	5,000
Dividend Paid	(8,000)	(7,000)	(1,000)
Net Cash from Financing Activities	12,000	18,000	(6,000)
Net Increase/(Decrease) in Cash & Cash Equivalents			
Net Change in Cash	2,10,000	1,95,000	15,000
Opening Cash & Cash Equivalents	50,000	55,000	(5,000)
Closing Cash & Cash Equivalents	2,60,000	2,50,000	10,000

Important Notes:

- This statement compares cash flows over two periods for better analysis of trends.
- Helps stakeholders understand sources and uses of cash from operations, investing, and financing.
- Changes in cash flows can signal shifts in financial health and liquidity.
- Non-cash items are adjusted to reflect only actual cash movements.
- Comparative analysis assists in decision-making and strategic planning.

