

Detailed Cash Flow Statement

For the year ended 31st December 20XX

Description	Notes	Current Year (USD)	Previous Year (USD)
A. Cash Flows from Operating Activities			
Net Profit Before Tax	1	XXX,XXX	XXX,XXX
Add: Adjustments for Non-cash & Non-operating Items			
Depreciation & Amortization	2	XX,XXX	XX,XXX
Interest Expense	3	XX,XXX	XX,XXX
Loss/(Gain) on Sale of Assets	4	(X,XXX)	(X,XXX)
Operating Profit Before Working Capital Changes		XXX,XXX	XXX,XXX
Adjustments for Changes in Working Capital			
Increase/(Decrease) in Trade Receivables	5	(X,XXX)	(X,XXX)
Increase/(Decrease) in Inventories	6	(X,XXX)	(X,XXX)
Increase/(Decrease) in Trade Payables	7	X,XXX	X,XXX
Cash Generated from Operations		XXX,XXX	XXX,XXX
Less: Taxes Paid	8	(XX,XXX)	(XX,XXX)
Net Cash from Operating Activities (A)		XXX,XXX	XXX,XXX
B. Cash Flows from Investing Activities			
Purchase of Property, Plant & Equipment	9	(XX,XXX)	(XX,XXX)
Proceeds from Sale of Fixed Assets	10	X,XXX	X,XXX
Purchase of Investments	11	(XX,XXX)	(XX,XXX)
Proceeds from Sale of Investments	12	X,XXX	X,XXX
Interest Received	13	X,XXX	X,XXX
Dividend Received	14	X,XXX	X,XXX
Net Cash used in Investing Activities (B)		(XX,XXX)	(XX,XXX)
C. Cash Flows from Financing Activities			
Proceeds from Issue of Share Capital	15	XX,XXX	XX,XXX
Proceeds from Long-term Borrowings	16	XX,XXX	XX,XXX
Repayment of Long-term Borrowings	17	(X,XXX)	(X,XXX)
Dividend Paid	18	(XX,XXX)	(XX,XXX)
Interest Paid	19	(XX,XXX)	(XX,XXX)
Net Cash from/(used in) Financing Activities (C)		XX,XXX	XX,XXX
D. Net Increase/(Decrease) in Cash & Cash Equivalents			
Net Increase/(Decrease) in Cash (A+B+C)		XXX,XXX	XXX,XXX

Cash & Cash Equivalents at Beginning of Year	XX,XXX	XX,XXX
Cash & Cash Equivalents at End of Year	XXX,XXX	XXX,XXX

Important Notes:

- Cash flow statements provide insight into the movement of cash in and out of the business, aiding management and investors in decision-making.
- This format separates operating, investing, and financing activities for clarity and compliance with accounting standards.
- Ensure all adjustments for non-cash items and working capital changes are clearly documented.
- Verify reconciliation of opening and closing balances of cash and cash equivalents.
- Regular review helps monitor liquidity, company solvency, and sustainable financial health.