

Horizontal Cash Flow Statement

For The Year Ended 31st December 2023

| Particulars | Year 2023 | Year 2022 | Change (+/-) |
|--|-----------------|-----------------|---------------|
| A. Cash Flows from Operating Activities | | | |
| Net Profit Before Tax | 320,000 | 300,000 | 20,000 |
| Add: Depreciation | 40,000 | 38,000 | 2,000 |
| (Increase)/Decrease in Receivables | (10,000) | (15,000) | 5,000 |
| Increase/(Decrease) in Payables | 7,000 | 5,000 | 2,000 |
| Net Cash from Operating Activities | 357,000 | 328,000 | 29,000 |
| B. Cash Flows from Investing Activities | | | |
| Purchase of Fixed Assets | (60,000) | (80,000) | 20,000 |
| Sale of Investments | 15,000 | 12,000 | 3,000 |
| Net Cash from Investing Activities | (45,000) | (68,000) | 23,000 |
| C. Cash Flows from Financing Activities | | | |
| Issue of Share Capital | 50,000 | 30,000 | 20,000 |
| Repayment of Loan | (20,000) | (15,000) | (5,000) |
| Payment of Dividend | (25,000) | (20,000) | (5,000) |
| Net Cash from Financing Activities | 5,000 | (5,000) | 10,000 |
| Net Increase in Cash & Cash Equivalents | 317,000 | 255,000 | 62,000 |

Important Notes:

- This format compares cash flows from two time periods and highlights changes.
- Helps in analyzing cash movement trends over time.
- Essential for assessing business liquidity and cash management.
- Ensure figures used are accurate and consistently calculated.
- Can be customized further as per business or statutory requirements.