

ABC Company Ltd.

Statement of Cash Flows (Indirect Method)

For the Year Ended December 31, 20XX

Cash Flows from Operating Activities

Net Profit before Tax	XXX,XXX
Add: Adjustments for non-cash items	
Depreciation and Amortization	XX,XXX
Loss on Sale of Fixed Assets	X,XXX
Interest Expense	XX,XXX
Less: Adjustment for non-operating incomes	
Interest Income	(X,XXX)
Profit on Sale of Investments	(X,XXX)
Working Capital Changes	
Increase in Trade Receivables	(XX,XXX)
Decrease in Inventories	X,XXX
Increase in Trade Payables	XX,XXX
Cash Generated from Operations	XXX,XXX
Income Taxes Paid	(XX,XXX)
Net Cash flow from Operating Activities	XXX,XXX

Cash Flows from Investing Activities

Purchase of Fixed Assets	(XX,XXX)
Proceeds from Sale of Fixed Assets	X,XXX
Purchase of Investments	(XX,XXX)
Proceeds from Sale of Investments	X,XXX
Interest Received	X,XXX
Net Cash flow from Investing Activities	(XX,XXX)

Cash Flows from Financing Activities

Proceeds from Issuance of Share Capital	XX,XXX
Proceeds from Long-term Borrowings	XX,XXX

Repayment of Borrowings	(XX,XXX)
Interest Paid	(XX,XXX)
Dividends Paid	(X,XXX)
Net Cash flow from Financing Activities	XX,XXX
Total Net Increase/(Decrease) in Cash & Cash Equivalents	XXX,XXX
Cash & Cash Equivalents at Beginning of the Year	XX,XXX
Cash & Cash Equivalents at End of the Year	XXX,XXX

Important Notes:

- The indirect method adjusts net profit for changes in balance sheet items to arrive at cash flow from operations.
- Non-cash items such as depreciation and amortization are added back, while non-operating incomes are deducted.
- It is important for reconciling accrual accounting profit to actual cash movements.
- This format is commonly used by profit-oriented entities as per international accounting standards.
- Figures marked "XXX,XXX" should be replaced with actual values from the entity's financial records.