

# Cash Flow Statement

For the Year Ended 31 December 20XX  
[Profit-Oriented Entity Name]

Particulars	Note	Amount (CU)
<b>Cash Flows from Operating Activities</b>		
Profit before tax	1	XXX
Add / (Less): Adjustments for		
Depreciation and amortization	2	XXX
Interest expense	3	XXX
Interest income	4	(XXX)
Other non-cash adjustments	5	XXX
Operating profit before working capital changes		XXX
Add / (Less): Changes in working capital		
Increase / (Decrease) in inventories	6	(XXX)
Increase / (Decrease) in receivables	7	(XXX)
Increase / (Decrease) in trade payables	8	XXX
Cash generated from operations		XXX
Less: Income taxes paid	9	(XXX)
<b>Net cash from operating activities</b>		<b>XXX</b>
<b>Cash Flows from Investing Activities</b>		
Purchase of property, plant & equipment	10	(XXX)
Proceeds from sale of assets	11	XXX
Interest received	4	XXX
Purchase of investments	12	(XXX)
<b>Net cash used in investing activities</b>		<b>(XXX)</b>
<b>Cash Flows from Financing Activities</b>		
Proceeds from issuance of shares	13	XXX
Proceeds from long-term borrowings	14	XXX
Repayment of borrowings	15	(XXX)
Dividend paid	16	(XXX)
Interest paid	3	(XXX)
<b>Net cash from financing activities</b>		<b>XXX</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>XXX</b>
<b>Cash and cash equivalents at beginning of the year</b>		<b>XXX</b>
<b>Cash and cash equivalents at end of the year</b>		<b>XXX</b>

**Important Notes:**

- The statement classifies cash flows into operating, investing, and financing activities in accordance with standard accounting practices (e.g., IAS 7).
- Amounts marked with (XXX) indicate outflows; XXX indicates inflows.
- This format is suitable for profit-oriented entities and may need adjustments to comply with specific local regulations or industry practices.
- Supporting notes may be required for further details on specific line items.
- All figures should be presented in the reporting currency and cover a specific reporting period (typically one year).