

Cash Flow Statement (Vertical Format)

For the Year Ended 31st December 2023

Particulars	Amount (USD)
A. Cash Flows from Operating Activities	
Net Profit Before Tax	25,000
Add: Depreciation	4,000
Add: Interest Expense	1,500
Less: Increase in Receivables	(2,200)
Add: Increase in Payables	1,800
Net Cash from Operating Activities	30,100
B. Cash Flows from Investing Activities	
Purchase of Fixed Assets	(8,000)
Sale of Investments	3,500
Net Cash used in Investing Activities	(4,500)
C. Cash Flows from Financing Activities	
Proceeds from Issue of Shares	10,000
Repayment of Loan	(6,000)
Payment of Dividend	(2,000)
Net Cash from Financing Activities	2,000
Net Increase in Cash & Cash Equivalents (A+B+C)	27,600
Opening Cash & Cash Equivalents	5,400
Closing Cash & Cash Equivalents	33,000

Important Notes:

- This vertical format cash flow statement categorizes activities into operating, investing, and financing sections for clear profit analysis.
- All adjustments for non-cash items and working capital changes are shown under operating activities.
- Values in brackets represent cash outflows, while positive values indicate inflows.
- Ensure figures reconcile with the company's balance sheets for opening and closing cash balances.
- This template provides a high-level financial overview; additional notes may be necessary for full compliance or audit purposes.