

Cash Flow Forecast (Indirect Method)

For the Period Ending [Date]

Particulars	Amount
Net Profit Before Tax	[]
+ Depreciation & Amortization	[]
+ Loss on Sale of Assets	[]
- Gain on Sale of Assets	[]
+/- Other Non-Cash Items	[]
Operating Profit Before Working Capital Changes	[]
- Increase/(+ Decrease) in Trade Receivables	[]
- Increase/(+ Decrease) in Inventories	[]
+ Increase/(â€“ Decrease) in Trade Payables	[]
+/- Other Changes in Working Capital	[]
Cash Generated from Operations	[]
- Income Taxes Paid	[]
Net Cash Flow from Operating Activities	[]
Cash Flow from Investing Activities	
- Purchase of Fixed Assets	[]
+ Proceeds from Sale of Assets	[]
+/- Other Investing Activities	[]
Net Cash Flow from Investing Activities	[]
Cash Flow from Financing Activities	
+ Proceeds from Issue of Shares/Loans	[]
- Repayment of Loans	[]
- Dividend Paid/Interest Paid	[]
+/- Other Financing Activities	[]
Net Cash Flow from Financing Activities	[]
Net Increase/(Decrease) in Cash & Cash Equivalents	[]
Opening Cash & Cash Equivalents	[]
Closing Cash & Cash Equivalents	[]

Important Notes

- The indirect method starts with net profit and adjusts for non-cash and working capital items to arrive at cash flow from operations.
- This format helps clarify the impact of operating, investing, and financing activities on liquidity.
- Accurate forecasts rely on timely and realistic estimates for all adjustments and activity projections.
- Useful for management to plan cash resource requirements and assess operational efficiency.

- Figures in brackets indicate cash outflows; positive numbers indicate inflows.