

Consolidated Cash Flow Statement

For the Year Ended 31 December 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Profit before Tax	1,200,000
Adjustments for:	
Depreciation	140,000
Interest Expense	50,000
Interest Income	(10,000)
Gain on Disposal of Asset	(12,000)
Operating Profit before Changes in Working Capital	1,368,000
Decrease/(Increase) in Inventories	20,000
Decrease/(Increase) in Trade Receivables	(30,000)
Increase/(Decrease) in Trade Payables	45,000
Cash Generated from Operations	1,403,000
Income Taxes Paid	(195,000)
Net Cash from Operating Activities	1,208,000

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of Property, Plant & Equipment	(380,000)
Proceeds from Sale of Asset	48,000
Interest Received	10,000
Net Cash Used in Investing Activities	(322,000)

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from Issuance of Shares	500,000
Dividends Paid	(150,000)
Interest Paid	(50,000)
Net Cash from Financing Activities	300,000

NET INCREASE IN CASH AND CASH EQUIVALENTS

Net Increase in Cash and Cash Equivalents	1,186,000
Cash and Cash Equivalents at Beginning of Year	320,000
Cash and Cash Equivalents at End of Year	1,506,000

IMPORTANT NOTES

- This statement consolidates the cash flow activities of all entities within the group.
- Cash flows are presented under operating, investing, and financing activities to reflect different sources and uses of funds.
- Net cash from operating activities is a key measure for assessing operational profitability and liquidity.
- This consolidated statement should always be read alongside accompanying notes and other financial statements for a complete assessment.
- Figures in brackets denote cash outflows.