

# Standard Cash Flow Statement

Date: 31 December 2023  
Prepared By: ABC Company Ltd.

## A. Cash Flows from Operating Activities

Description	Amount (USD)
Net Profit before Tax	65,000
Add: Depreciation	10,000
Add: Amortization	2,000
Less: Increase in Receivables	(8,000)
Less: Increase in Inventory	(5,000)
Add: Increase in Payables	7,500
<b>Net Cash from Operating Activities</b>	<b>71,500</b>

## B. Cash Flows from Investing Activities

Description	Amount (USD)
Purchase of Fixed Assets	(20,000)
Sale of Investments	5,000
Purchase of Intangible Assets	(3,000)
<b>Net Cash used in Investing Activities</b>	<b>(18,000)</b>

## C. Cash Flows from Financing Activities

Description	Amount (USD)
Proceeds from Issue of Shares	30,000
Repayment of Bank Loans	(15,000)
Dividend Paid	(8,000)
<b>Net Cash from Financing Activities</b>	<b>7,000</b>

## D. Net Increase in Cash & Cash Equivalents

Total Net Cash from All Activities (A+B+C)	60,500
Add: Opening Balance of Cash & Equivalents	24,000
Closing Balance of Cash & Equivalents	84,500

## Important Notes

- This Cash Flow Statement reflects actual movements of cash and cash equivalents during the period.
- It is commonly prepared using the indirect method, starting from net profit before tax.
- Provides insight into operating efficiency, investment activities, and financing structure.

- Essential for assessing liquidity and profitability for stakeholders.
- Ensure supporting records are maintained for each cash flow item.