

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
Net Cash from Operating Activities	71,500

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)
Net Cash used in Investing Activities	(18,000)

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)
Net Cash from Financing Activities	7,000

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.