

Company Name

Cash Flow Statement (Direct Method)
For the Year Ended [Date]

Cash Flows from Operating Activities

- Cash received from customers
- Cash paid to suppliers
- Cash paid to employees
- Cash received from other operating activities
- Cash paid for other operating activities

Net cash provided by (used in) operating activities

Cash Flows from Investing Activities

- Proceeds from sale of property, plant, and equipment
- Purchase of property, plant, and equipment
- Proceeds from sale of investments
- Purchase of investments

Net cash provided by (used in) investing activities

Cash Flows from Financing Activities

- Proceeds from issuance of shares
- Proceeds from issuance of debt
- Repayment of debt
- Payment of dividends

Net cash provided by (used in) financing activities

Net increase (decrease) in cash and cash equivalents

- Cash and cash equivalents at beginning of period
- Cash and cash equivalents at end of period