

Sample Company Ltd.

Cash Flow Statement (Indirect Method)

For the Year Ended December 31, 20XX

Cash Flows from Operating Activities

Net Income	
Adjustments to reconcile net income to net cash provided by operating activities:	
Depreciation and Amortization	
Increase (Decrease) in Accounts Receivable	
Increase (Decrease) in Inventory	
Increase (Decrease) in Accounts Payable	
Other Non-Cash Items	
Net Cash Provided by Operating Activities	

Cash Flows from Investing Activities

Purchase of Property, Plant and Equipment	
Proceeds from Sale of Equipment	
Other Investing Activities	
Net Cash Used in Investing Activities	

Cash Flows from Financing Activities

Proceeds from Issuance of Shares	
Proceeds from Borrowings	
Repayment of Borrowings	
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	