

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