

Statement of Cash Flows (Direct Method)

(For the Year Ended: _____)

Cash Flows from Operating Activities

Cash received from customers

Cash paid to suppliers

Cash paid to employees

Cash paid for operating expenses

Cash paid for interest

Cash paid for income taxes

Net cash provided by (used in) operating activities

Cash Flows from Investing Activities

Cash received from sale of property, plant and equipment

Cash paid to acquire property, plant and equipment

Cash received from sale of investments

Cash paid to acquire investments

Net cash provided by (used in) investing activities

Cash Flows from Financing Activities

Cash received from issuance of shares

Cash received from borrowings

Cash paid for repayment of borrowings

Cash paid for dividends

Net cash provided by (used in) financing activities

Net increase (decrease) in cash and cash equivalents

Cash and cash equivalents at beginning of year

Cash and cash equivalents at end of year

Prepared by: _____

Date: _____