

Consolidated Cash Flow Statement

For the Year Ended December 31, 20XX

Cash Flows from Operating Activities

Net profit before tax

Adjustments for:

Depreciation and amortization

Interest expense

Interest income

Other non-cash items

Operating profit before working capital changes

Decrease/(Increase) in inventories

Decrease/(Increase) in receivables

Increase/(Decrease) in payables

Cash generated from operations

Income taxes paid

Net cash provided by operating activities

Cash Flows from Investing Activities

Purchase of property, plant, and equipment

Proceeds from sale of property, plant, and equipment

Purchase of intangible assets

Acquisition of subsidiaries, net of cash acquired

Interest received

Dividends received

Net cash used in investing activities

Cash Flows from Financing Activities

Proceeds from issuance of share capital

Proceeds from borrowings

Repayment of borrowings

Interest paid

Dividends paid

Net cash generated from (used in) financing activities

Net Increase/(Decrease) in Cash and Cash Equivalents

Cash and cash equivalents at beginning of year

Net increase/(decrease) in cash and cash equivalents

Cash and cash equivalents at end of year
