CASH FLOW STATEMENT

[Company / Business Name]

For the year ended [31 December 2026] • Indirect method • Amounts in [currency]

Particulars	Current year	Previous year
A. CASH FLOWS FROM OPERATING ACTIVITIES		
Net profit before tax	85,000.00	
Adjustments for:		
Depreciation and amortisation	12,000.00	
Interest expense	4,000.00	
(Gain) / loss on sale of fixed assets	(1,500.00)	
Operating profit before working capital changes	**99,500.00**	-
(Increase) / decrease in trade receivables	(8,000.00)	
(Increase) / decrease in inventories	(5,000.00)	
Increase / (decrease) in trade payables	6,000.00	
Increase / (decrease) in other current liabilities	1,000.00	
Cash generated from operations	**93,500.00**	-
Income tax paid	(18,000.00)	
Net cash from operating activities (A)	**75,500.00**	-
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(40,000.00)	
Proceeds from sale of fixed assets	6,500.00	
Purchase of investments	(10,000.00)	
Interest and dividends received	1,200.00	
Net cash used in investing activities (B)	**(42,300.00)**	-
C. CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from share capital / owner's capital introduced	-	
Proceeds from long-term borrowings	20,000.00	
Repayment of borrowings	(15,000.00)	
Interest paid	(4,000.00)	
Dividends paid / owner's drawings	(10,000.00)	
Net cash from / (used in) financing activities (C)	**(9,000.00)**	-
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**24,200.00**	-
Cash and cash equivalents at the beginning of the year	30,800.00	
Cash and cash equivalents at the end of the year	**55,000.00**	-
Check: cash and bank as per balance sheet	55,000.00	
Difference (should be zero)	-	

Type your figures in the yellow cells. Enter cash going out, and increases in receivables and inventory, as negatives. Subtotals, net cash from each activity and closing cash update automatically; the check line turns green when closing cash matches the balance sheet.

Prepared by: _____ Approved by: _____