

# Comprehensive Cash Flow Statement

## For the Year Ended [Date]

### A. Cash Flow from Operating Activities

Net Profit before Tax	[Amount]
Add: Non-Cash Items	
Depreciation & Amortization	[Amount]
Loss on Sale of Assets	[Amount]
Less: Non-Operating Income	
Interest Income	[Amount]
Profit on Sale of Assets	[Amount]
Operating Profit before Working Capital Changes	[Amount]
Adjustments for Working Capital	
Increase/(Decrease) in Inventories	[Amount]
Increase/(Decrease) in Trade Receivables	[Amount]
Increase/(Decrease) in Trade Payables	[Amount]
<b>Net Cash from Operating Activities (A)</b>	<b>[Amount]</b>

### B. Cash Flow from Investing Activities

Purchase of Fixed Assets	[Amount]
Sale of Fixed Assets	[Amount]
Purchase of Investments	[Amount]
Sale of Investments	[Amount]
Interest Received	[Amount]
Dividend Received	[Amount]
<b>Net Cash used in Investing Activities (B)</b>	<b>[Amount]</b>

### C. Cash Flow from Financing Activities

Proceeds from Issue of Shares	[Amount]
Proceeds from Borrowings	[Amount]
Repayment of Borrowings	[Amount]
Dividend Paid	[Amount]
Interest Paid	[Amount]
<b>Net Cash from Financing Activities (C)</b>	<b>[Amount]</b>

<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents (A+B+C)</b>	<b>[Amount]</b>
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Cash & Cash Equivalents at the Beginning of the Year	[Amount]
<b>Cash &amp; Cash Equivalents at the End of the Year</b>	<b>[Amount]</b>

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[All amounts are in currency units. Replace [Amount] with actual figures.]