

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]
Net Cash from Operating Activities (A)	[Amount]

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]
Net Cash used in Investing Activities (B)	[Amount]

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]
Net Cash from Financing Activities (C)	[Amount]

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

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