



Cam Accounting & Tax Service Co ., Ltd.

Kreston International Ltd Member Firm

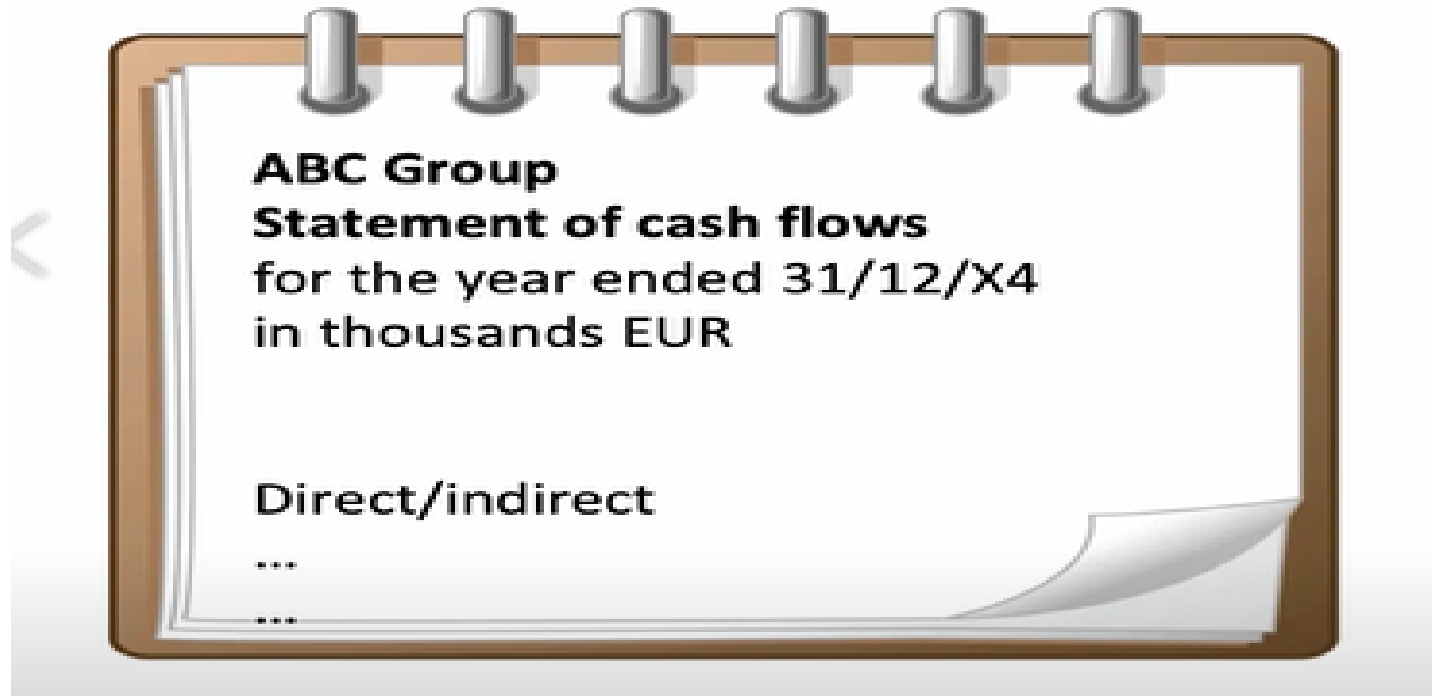
IAS 7

STATEMENT OF CASH FLOWS

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Why we prepare statement of cash flows



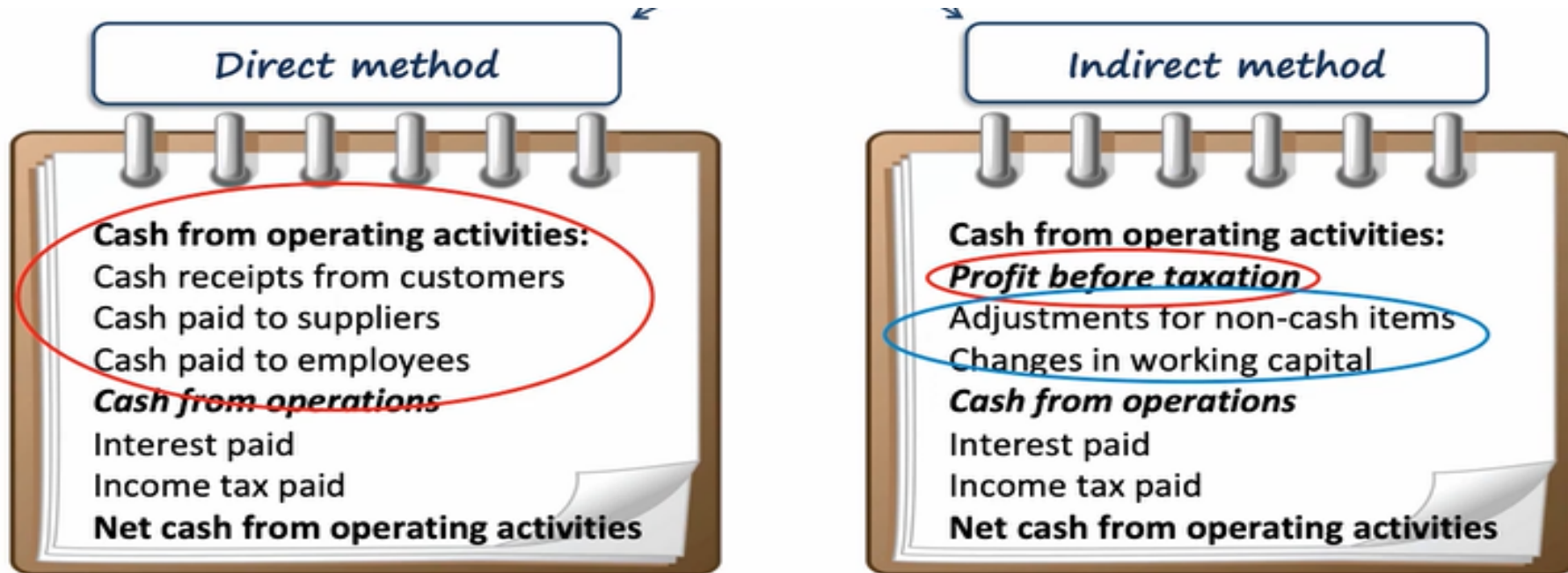
Period to cover...

01/01/20X4

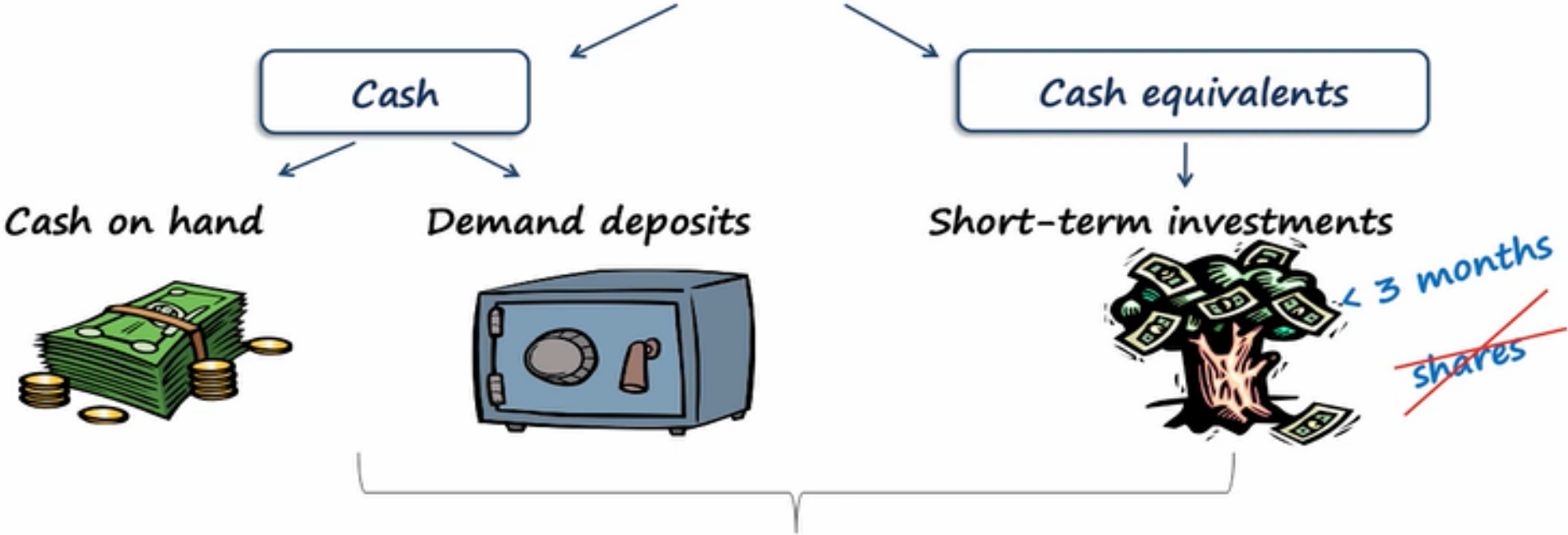


31/12/20X4

Cash flow methods



Cash & Cash Equivalents



⚡ **Movements among these items = cash management!**

Cash flow activities

Operating activities



Investing activities



Financing activities



Cash flow activities

Operating activities

- sale of goods / rendering services
- royalties, fees, commissions
- employees, suppliers
- income taxes (with exceptions)

Investing activities

- PPE, intangibles
- equity / debt instruments
- advances / loans to other parties
- futures, forwards, options, swaps

Financing activities

- own shares / equity instruments
- loans, notes, bonds
- leases

Illustration of statement of cash flows

1	Jack&Partner Co.		
2	Statement of cash flows for the year ended 31 December 20X4 and 31 December 20X3		
3	(thousand EUR)		
4			
5		20X4	20X3
6	Cash flows from operating activities (direct method)		
7	Cash received from customers		
8	Cash paid to suppliers		
9	Cash paid to employees		
10	Cash generated from operations		
11	Interest paid		
12	Income taxes paid		
13	Net cash from / used in operating activities		
14			
15	Cash flows from investing activities		
16	Purchase of PPE		
17	Proceeds from sale of PPE		
18	Interest received		
19	Dividends received		
20	Net cash from / used in investing activities		
21			
22	Cash flows from financing activities		
23	Proceeds from issue of share capital		
24	Proceeds from long-term borrowings		
25	Dividends paid		
26	Net cash from / used in financing activities		
27			
28			
29	Effect of exchange rate changes on cash and cash equivalents		
30	Net increase in cash and cash equivalents	0	
31	Cash and cash equivalents at beginning of period (Note XY)	+	
32	Cash and cash equivalents at end of period (Note XY)	0	
33			
34			
35	Note XY		
36			

Note to FS

34				
35	Note XY			
36				
37	Cash and cash equivalents included in the statement of cash flows consist of cash on hand, on bank accounts and short-term			
38	investments in the money market instruments and comprise the following amounts:			
39				
40				
41		20X4	20X3	
42	Cash on hand			
43	Bank accounts			
44	Short-term investments			
45	Cash and cash equivalents as previously reported			
46	Effect of exchange rate changes			
47	Cash and cash equivalents as restated			
48				

Contact us

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Cam Accounting & Tax Service Co., Ltd.

Certified Public Accountants and Auditors

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