

## CASH FLOW STATEMENT

	Current Period	Prior Period
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### A. CASH FLOWS FROM OPERATING ACTIVITIES

1. Cash inflows from operating incomes (+)
  - a. Cash inflows from sales (+)
  - b. Cash inflows from ..... Incomes (+)
2. Cash outflows from operating costs (-)
  - a. Cash outflows from the costs of products sold and services given and stock exchanges (+)
  - b. Cash outflows from operating costs (+)

### Net cash flow from operating activities (1-2)

3. Cash inflows from other incomes and profits (+)
4. Cash outflows arising from other expenses and losses (-)
5. Cash outflows arising from financial expenses. (-)
6. Cash flows from the changes in assets and liabilities (+) (-)
  - a. Increase in assets (-)
  - b. Decrease in assets (+)
  - c. Increase in liabilities (+)
  - d. Decrease in liabilities (-)
7. Cash outflows from taxation on current period profit and other legal liabilities (-)
  - a. Amount paid from prior period profit (+)
  - b. Provisional taxes (+)

### B. CASH FLOWS FROM INVESTING ACTIVITIES

1. Cash inflows from investing activities (+)
  - a. Cash inflows from financial fixed asset sales (+)
  - b. Cash inflows from tangible asset sales (+)
  - c. Cash inflows from other fixed asset sales (+)
  - d. Cash inflows from dividends received concerning financial fixed assets (+)
  - e. Cash inflows from interests concerning investing activities (+)
  - f. Cash inflows from payment collections concerning the advances and credits given to the third parties (+)
  - g. Cash inflows from other investing activities (+)

2. Cash outflows from investing activities (-)
  - a. Financial fixed asset purchases (+)
  - b. Tangible asset purchases (+)
  - c. Intangible asset purchases (+)
  - d. Increase in assets subject to depletion (+)
  - e. Increase in other fixed assets (+)
  - f. Cash outflows from advances and credits given to the third parties (+)
  - g. Cash outflows from other investing activities (+)

**C. CASH FLOWS FROM FINANCING ACTIVITIES**

1. Cash inflows from financing activities
  - a. Cash received from short-term financial liability (+)
  - b. Cash received from long-term financial liability (+)
  - c. Cash received from capital increase (+)
  - d. Cash received from share premium (+)
  - e. Cash inflows from other financing activities (+)
2. Cash outflows from financing activities
  - a. Payments of short-term financial liabilities (-)
  - b. Payments of long-term financial liabilities (-)
  - c. Paid dividends (-)
  - d. Reduction of capital (-)
  - e. Cash outflows from other financing activities

**D. EFFECTS OF EXCHANGE DIFFERENCES ON CASH AND CASH EQUIVALENTS (+) (-)**

**E. NET INCREASE (+) / DECREASE (-) IN CASH AND CASH EQUIVALENTS**

**F. CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD**

**G. CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD**