

FORMAT OF FUND FLOW STATEMENT

Statement in list form

| <i>Calculation of change in overall net working capital</i> | Financial Year N | Financial Year N-1 |
|---|---------------------------------|-----------------------------------|
| Sources: | | |
| Funds from operations | 0 | 0 |
| Sale or decrease of fixed assets: | | |
| Sale of fixed assets: | | |
| - intangible fixed assets | 0 | 0 |
| - tangible fixed assets | 0 | 0 |
| Sale or decrease of financial fixed assets | 0 | 0 |
| Increase in owner's equity: | | |
| Capital increase or contributions | 0 | 0 |
| Increase in other owner's equity | 0 | 0 |
| Increase in financial debts (a) (b) | 0 | 0 |
| Total of sources (I) | 0 | 0 |
| Applications: | | |
| Dividends paid during the financial year | 0 | 0 |
| Purchase of fixed assets: | | |
| Intangible fixed assets | 0 | 0 |
| Tangible fixed assets | 0 | 0 |
| Financial fixed assets | 0 | 0 |
| Deferred expenses (c) | 0 | 0 |
| Decrease in owner's equity (decrease in capital, withdrawals) | 0 | 0 |
| Repayment of financial debts (a) | 0 | 0 |
| Total of applications (II) | 0 | 0 |
| Change in overall net working capital: | | |
| Increase in overall net working capital (I-II) | + | + |
| ou | | |
| Decrease in overall net working capital (II-I) | - | - |

(a) Excluding short term bank advances and bank credit balances.

(b) Excluding debenture redemption premiums.

(c) Gross amount transferred during the financial year.

FORMAT OF FUND FLOW STATEMENT

Statement in list form

| <i>Use of change in overall net working capital</i> | Financial Year N | Financial Year N-1 |
|---|---------------------------------|-----------------------------------|
| Operating changes: | | |
| Changes in operating assets (a): | | |
| Inventory and work in progress | 0 | 0 |
| Advance payments on account on orders | 0 | 0 |
| Trade receivables, related accounts and other operating receivables (b) | 0 | 0 |
| Changes in operating debts : | | |
| Advance payments on account received on orders in progress | 0 | 0 |
| Trade payables, related accounts and other operating payables (d) | 0 | 0 |
| A. | | |
| Operating working capital required for the financial year | - | - |
| or | | |
| Operating working capital generated during the financial year | + | + |
| Non-operating changes : | | |
| Change in other receivables (a) (b) (e) | 0 | 0 |
| Change in other payables (c) (d) | 0 | 0 |
| B. | | |
| Non-operating working capital required for the financial year | - | - |
| or | | |
| Non-operating working capital generated during the financial year | + | + |
| Changes in cash and cash equivalents: | | |
| Changes in cash assets (a) | 0 | 0 |
| Changes in short term bank advances and bank credit balances (c) | 0 | 0 |
| C. | | |
| Net change in cash and cash equivalents | + or - | + or - |
| Use of change in overall net working capital (A+B+C): | | |
| Net use (f) | - | - |
| or | | |
| Net source (g) | + | + |

- (a) Increases in relevant assets lead to increases in working capital requirements, which are shown with (-).
Conversely, decreases in these assets create working capital resources, which are shown with a (+).
- (b) Including prepaid expenses depending on whether they are allocated to operating changes or not.
- (c) Increases in relevant liabilities create working capital resources, which are shown with (+).
Conversely, decreases in these liabilities lead to increases in working capital requirements, which are shown with (-).
- (d) Including deferred income depending on whether it is allocated to operating changes or not.
- (e) Including marketable securities.
- (f) "Net use" equal to "Increase in overall net working capital (I-II)" shown in the previous table.
- (g) "Net source" equal to "Decrease in overall net working capital (II-I)" shown in the previous table.



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