CASH FLOW STATEMENT

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 BEGINING OF THE PERIOD

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