FUNDS FLOW STATEMENT

A. SOURCES OF FUNDS

1. Sources from operations
   a. Ordinary profit (loss)
   b. Depreciations (+)
   c. Other expenses not requiring fund outflow (+)
   d. Income not providing fund inflow (-)
2. Incomes from extraordinary operations (-)
   a. Extraordinary profit (loss)
   b. Other expenses not requiring fund outflow (+)
   e. Income not providing fund inflow (-)
3. Decrease in current assets
4. Decrease in fixed assets
5. Increase in short-term liabilities
   (Provisions for liabilities and expenses are not included)
6. Increase in long-term liabilities
   (Provisions for liabilities and expenses are not included)
7. Capital increase (other assets for cash or brought from exterior)
8. Share Premium account

B. USES OF FUNDS

1. Uses of operations
   a. Ordinary loss (profit)
   b. Depreciations (+)
   c. Other expenses not requiring fund outflow (+)
   d. Other incomes not providing fund inflow (-)
2. Uses of extraordinary operations
   a. Extraordinary loss (profit)
   b. Expenses not requiring fund outflow (+)
   c. Income not providing fund inflow (-)
3. Taxes and similar charges paid (paid from previous period income)
4. Paid dividends
a. Paid from previous period income
b. Distributed from reserves
5. Increase in the amount of current assets
6. Increase in the amount of fixed assets (revaluation is not included)
7. Decrease in short-term liabilities
8. Decrease in long-term liabilities
9. Decrease in capital.