

## FUNDS FLOW STATEMENT

Current Period	Prior Period
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### 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.