

D. REPORTE DE FLUJO DE EFECTIVO

Select Period to View	Period Currently Displayed	8	CASH FLOW Report
8	Company Number	3	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net profits			59,269
Add back non-cash expenses			
Depreciation part of transportation expense			76,720
Interest expense			64,835
Factory Depreciation			110,903
Plant Sale loss			0
Inventory writedowns			0
Change in Accounts Receivables			(407,425)
Changes in Inventory			466,169
Changes in Trade payables			(97,288)
Changes in Taxes payable			(709,192)
Net cash from operations			(553,496)
CASH FLOW FROM INVESTING ACTIVITIES			
Sale of plant and equipment			0
Purchase of plant capacity			
- Plant 1			(0)
- Plant 2			(400,000)
Purchase of Shipping Containers			(197,999)
Net cash flow from investing activities			(598,000)
CASH FLOW FROM FINANCING ACTIVITIES			
Change in debt levels			(200,000)
Changes in common Stock			(2,000,000)
Dividend payment			(500,000)
Net Cash from Financing Activities			(2,700,000)
NET CHANGE IN CASH			(3,851,496)
BEGINNING CASH BALANCE			8,896,522
ENDING CASH BALANCE			5,045,027
		Cross check	(1)

Fuente: Carnegie Mellon, 2003, p.80