

Solution:

(1)

STATEMENT OF CASH FLOW
(Amount in millions of A\$)

Name: CSR Ltd.
For: Fiscal 2011

Particulars	Amount
CASH PROVIDED (USED) BY OPERATIONAL ACTIVITY	
Receipts from Customers	3,400
Operation Expenses:	
Payment to Suppliers & Employees	(3,142)
Other cash paid for operations	(28)
Dividends & Distributions Received	7
Interest Received	13
Income Taxes Paid	(65)
Net Cash Provided (used) by Operational Activity	185
CASH PROVIDED (USED) BY INVESTMENT ACTIVITY	
Purchase of Property, Plants & Equipment	(143)
Disposal:	
Property, Plants & Equipment	49
Discontinued Operations	1,873
Other Investing Revenues (Expenses)	(60)
Net Cash Provided (used) by Investment Activity	1,719
CASH PROVIDED (USED) BY FINANCING ACTIVITY	
Issuance of Shares	3
Capital Return to CSR Ltd. Shareholders	(661)
Repayment of Borrowings	(795)
Interest & Other finance cost paid	(41)
Dividends Declared & Paid	(307)
Net Cash Provided (used) by Financing Activity	(1,801)
Net Cash Provided (used) by (Operational + Investment + Financial) Activity	103

(2)

The placement of interest paid in the financial activities shows that the statement of cash flow is created under the norms of IFRS.

In U.S. GAAP, the payment should be counted as the operations activity.

(3)

The question is already answered above.