

"ACRA Credit Reporting" CJSC
Statement of cash flows
For the year ended 31 December 2021

	2021 AMD'000	2020 AMD'000
<i>Cash flows from operating activities</i>		
Profit before tax	151,662	168,655
<i>Adjustments for:</i>		
Depreciation and amortization	103,983	95,043
Interest income	(122,424)	(104,218)
Impairment losses from Bank deposits	(11,547)	4,011
Net foreign exchange loss/(gain)	(438)	987
Financial expenses	11,077	14,805
Operating income before changes in assets and liabilities	<u>132,313</u>	<u>179,283</u>
<i>Changes in operating assets and liabilities</i>		
Change in trade and other receivables	(9,064)	10,053
Change in inventories	-	(39)
Change in trade and other payables	(50,876)	33,631
Cash flows from operating activities	<u>72,373</u>	<u>222,928</u>
Corporate tax paid	(41,676)	(38,811)
Net cash flows from operating activities	<u>30,697</u>	<u>184,117</u>
<i>Cash flows from investing activities</i>		
Non-current asset acquisition outflows	(42,013)	(50,791)
Repayment of deposits	350,000	(380,000)
Interest received	125,503	95,730
Net cash flows from investing activities	<u>433,490</u>	<u>(335,061)</u>
<i>Net cash flows from financing activities</i>		
Repayment of lease liability	(51,600)	(51,600)
Dividends paid	(23,410)	(41,094)
Net cash flows from financing activities	<u>(75,010)</u>	<u>(92,694)</u>
Net increase in cash and cash equivalents	389,177	(243,638)
Cash and cash equivalents at 1 January	76,795	319,627
Effect of exchange rate fluctuations on cash and cash equivalents	65	806
Cash and cash equivalents at 31 December	<u>466,037</u>	<u>76,795</u>