

“ACRA Credit Reporting” CJSC
Statement of cash flows
for the year ended 31 December 2023

	2023 AMD'000	2022 AMD'000
<i>Cash flows from operating activities</i>		
Profit before profit tax	315,334	217,781
<i>Adjustments for:</i>		
Depreciation and amortization	84,034	107,077
Interest income	(150,536)	(136,549)
Impairment losses from bank deposits	2,077	(576)
Net foreign exchange gain	(77)	(2,326)
Financial expenses	2,568	7,025
Other (income) / expenses	(507)	537
<i>Operating income before changes in assets and liabilities</i>	<u>252,893</u>	<u>192,969</u>
<i>Changes in operating assets and liabilities</i>		
Change in trade and other receivables	(15,233)	12,690
Change in inventories	361	79
Change in trade and other payables	19,144	(47,433)
<i>Cash flows from operating activities</i>	<u>257,165</u>	<u>158,305</u>
Profit tax paid	(49,069)	(38,586)
Net cash flows from operating activities	<u>208,096</u>	<u>119,719</u>
<i>Cash flows from investing activities</i>		
Purchase of property, equipment and intangible assets	(26,043)	(16,324)
Repayment / (Replenishment) of deposits, net	(350,000)	(280,447)
Interest received	142,720	71,867
Net cash flows received from investing activities	<u>(233,323)</u>	<u>(224,904)</u>
<i>Cash flows from financing activities</i>		
Repayment of lease liability	(51,600)	(51,600)
Dividends paid	(34,429)	(21,067)
Net cash flows from financing activities	<u>(86,029)</u>	<u>(72,667)</u>
Net increase/(decrease) in cash and cash equivalents	<u>(111,255)</u>	<u>(177,852)</u>
Cash and cash equivalents at the beginning of year	<u>288,183</u>	<u>466,037</u>
Effect of exchange rate fluctuations on cash and cash equivalents	(347)	(2)
Cash and cash equivalents at the end of year	<u>176,581</u>	<u>288,183</u>