

**Mountain Beverages Limited**  
**Business Report and Financial Statements**  
**For the Year ended 30 June 2021**

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**Statement of Cash Flows**

	<b>Notes</b>	<b>30-Jun-21 Shs</b>	<b>30-Jun-20 Shs</b>
<b>Operating used/generated from operating activities</b>			
Cash used/generated from operating activities	<b>14</b>	<u>26,914,921</u>	<u>(1,742,918)</u>
<b>Net cash used/generated from operating activities</b>		<u><b>26,914,921</b></u>	<u><b>(1,742,918)</b></u>
<b>Investing activities</b>			
Purchase of Property, Plant & Equipment	<b>8</b>	<u>-</u>	<u>(17,334,000)</u>
<b>Net cash used in investing activities</b>		<u><b>-</b></u>	<u><b>(17,334,000)</b></u>
<b>Financing activities</b>			
Due to related parties		<u>(12,942,521)</u>	<u>13,106,318</u>
<b>Net Cash from financing activities</b>		<u><b>(12,942,521)</b></u>	<u><b>13,106,318</b></u>
<b>Increase in cash and cash equivalents</b>		<u><b>13,972,400</b></u>	<u><b>(5,970,600)</b></u>
<b>Movement in cash and cash equivalents</b>			
At the start of the year		257,600	6,228,200
Increase/decrease in cash and cash equivalents		<u>13,972,400</u>	<u>(5,970,600)</u>
<b>At the end of year</b>	<b>9</b>	<u><b>14,230,000</b></u>	<u><b>257,600</b></u>