|  |  |  |
| --- | --- | --- |
|  | RM | RM |
| **Cash Flows from Operating Activities** |  |  |
| Net Profit |  | 4,800 |
| Adjustments for: |  |  |
| Depreciation |  | 500 |
| Loan Notes Interest |  | 800 |
| Investment Income |  | (4,400) |
| Other Operating Expenses |  | (10) |
| Operating Profit before working capital changes |  | 1,690 |
| Increase in Inventory | (2,780) |  |
| Increase in Trade Receivables | (2,860) |  |
| Decrease in Trade Payables | (800) | (6,440) |
| Net Cash from Operating Activities |  | 4,750 |

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| --- | --- | --- |
|  | RM | RM |
| **Cash Flows from Operating Activities** |  |  |
| Cash Receipts from Customers |  | 22,740 |
| Cash Payments to Suppliers |  | (14,080) |
| Cash Paid to Employees |  | (8,000) |
| Other Cash Payments |  | 5,410 |
| Net Cash from Operating Activities |  | 4,750 |
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| 2004 |  |  | 2004 |  |  |
| Jan 1 | Prepaid Balance b/d | 320 | Jan 1 | Accrued Balance b/d | 620 |
| Dec 31 | Bank | 5,410 | Dec 31 | Profit and Loss | 5,400 |
| 31 | Accrued Balance c/d | 540 | 31 | Prepaid Balance c/d | 250 |
|  |  |  |  |  |  |
|  |  |  |  |  |  |