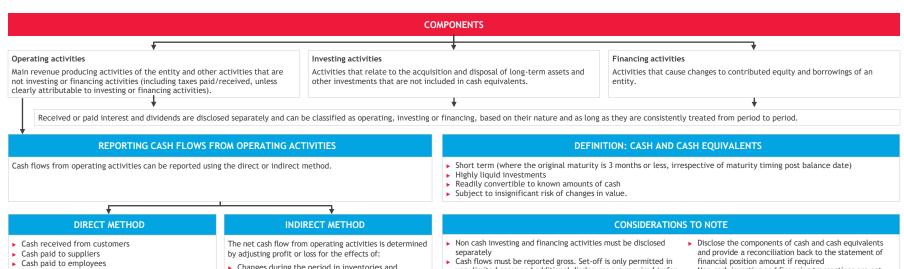








IAS 7 Statement of Cash Flows



- Cash paid for operating expenses
- Interest paid
- Taxes paid
- Dividends paid
- Dividends paid
- Net cash from operating activities.

- Changes during the period in inventories and operating receivables and payables
- Non-cash items such as depreciation, provisions, deferred taxes, unrealised foreign currency gains and losses, and undistributed profits of associates
- ► All other items for which the cash effects are investing or financing cash flows.
- very limited cases and additional disclosures are required (refer to IAS 7.24 for examples relating to term deposits and loans).

 Foreign exchange transactions should be recorded at the rate at
- Foreign exchange transactions should be recorded at the rate at the date of the cash flow
- Acquisition and disposal of subsidiaries are investment activities and specific additional disclosures are required
- Where the equity method is used for joint ventures and associates, the statement of cash flows should only show cash flows between the investor and investee
- ▶ Disclose cash not available for use by the group
- Assets and liabilities denominated in a foreign currency generally include an element of unrealised exchange difference at the reporting date

- Non-cash investing and financing transactions are not included in the statement of cash flows and should be disclosed elsewhere in the financial statements.
- Disclose changes in liabilities arising from financing activities, distinguishing between changes from:
 - financing cash flows;
 - obtaining or losing control of subsidiaries and other businesses;
- the effect of changes in foreign exchange;
- fair value movements; and
- other changes.
- Cash payments made by lessees for the reduction of lease liability are financing activities.



Contact

For further information about how BDO can assist you and your organisation, NORTH AMERICA & please get in touch with one of our key contacts listed below. Jonathan Chasle Canada ichasle@bdo.ca Alternatively, please visit www.bdo.global where you can find full lists of regional and country contacts. Wendy Hambleton USA whambleton@bdo.com **EUROPE** LATIN AMERICA Anne Catherine Farlay annecatherine.farlay@bdo.fr Marcello Canetti mcanetti@bdoargentina.com France Argentina jens.freiberg@bdo.de Jens Freiberg Germany Victor Ramirez Colombia vramirez@bdo.com.co Ehud Greenberg ehudg@bdo.co.il Israel Ernesto Bartesaghi Uruguay ebartesaghi@bdo.com.uv Stefano Bianchi Italv stefano.bianchi@bdo.it Roald Beumer Netherlands roald.beumer@bdo.nl Reidar Jensen Norway reidar.jensen@bdo.no Ayez Qureshi Bahrain Ayez.gureshi@bdo.bh David Cabaleiro Spain david.cabaleiro@bdo.es Antoine Gholam agholam@bdo-lb.com Lebanon René Füglister rene.fueglister@bdo.ch + Switzerland ASIA PACIFIC Moses Serfaty United Kingdom moses.serfaty@bdo.co.uk Aletta Boshoff aletta.boshoff@bdo.com.au Australia Hu Jian Fei China hu.iianfei@bdo.com.cn Fanny Hsiang Hong Kong fannyhsiang@bdo.com.hk Pradeep Suresh India pradeepsuresh@bdo.in SUB SAHARAN AFRICA Khoon Yeow Tan Malaysia tanky@bdo.my Theunis Schoeman South Africa tschoeman@bdo.co.za kianhui@bdo.com.sg Ng Kian Hui Singapore



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