

ข้อ 8-6

Krabi Company and Subsidiary
 Consolidated Statement of Cash flows
 For the year ended 31 December 2015

Baht

Cash flows from Operating Activities:

Profit before income taxes for the period 640,400

Adjustment for

Depreciation expenses 208,000

Impairment loss of Goodwill 6,000

Interest expenses 11,200

Gain on sale of land (88,000)

777,600

Changes in operating assets and liabilities

Increase in Trade accounts receivable (268,800)

Increase in Inventories (238,400)

Increase in Trade accounts payable 204,800

Cash generated from operations 475,200

Income taxes paid (35,200)

Net cash received from from operating activities 440,000

Cash flows from Investing Activities:

Receipt from sales of land 296,000

Payment for purchase of equipment (1,040,000+208,000 -928,000) (320,000)

Net cash used in investing activities (24,000)

Cash flows from Financing Activities:

Receipt from issued common stock 580,000

Payment for cash dividend (448,000 + 12,800) (460,800)

Payment for interest expenses (7,200)

Net cash received from financing activities 112,000

Increase in cash and cash equivalent 528,000

Beginning balance of cash and cash equivalent 330,400

Ending balance of cash and cash equivalent 858,400