

## ADJUSTED OPERATING CASH FLOW STATEMENT

**Company Name:** \_\_\_\_\_

**For the  
Period  
Ended:** \_\_\_\_\_

**Prepared By:** \_\_\_\_\_

**Reporting  
Currency:** \_\_\_\_\_

Description	Amount
<b>1. Operating Cash Flow (Unadjusted)</b>	
Net Income / (Loss)	
Depreciation & Amortization	
Non-Cash Share-Based Compensation Expense	
Deferred Income Taxes	
Other Non-Cash Items (Gain/Loss on Asset Disposals, etc.)	
Changes in Operating Assets & Liabilities:	
(Increase) / Decrease in Accounts Receivable	
(Increase) / Decrease in Inventory	
Increase / (Decrease) in Accounts Payable & Accrued Liabilities	
(Increase) / Decrease in Prepayments and Other Assets	
<b>Net Cash Provided by / (Used in) Operating Activities (GAAP)</b>	
<b>2. Adjustments to Operating Cash Flow</b>	
Add: Non-recurring, Extraordinary, or Non-operating Cash Outflows	
Acquisition / Transaction-related Costs	
Restructuring and Severance Costs	
Legal Settlements / Litigation Expenses (One-time)	
Other One-time Expenses (Specify: _____)	
Less: Non-recurring, Extraordinary, or Non-operating Cash Inflows	
One-time Insurance Recoveries / Legal Receipts	
Other One-time Receipts (Specify: _____)	
<b>Total Cash Flow Adjustments</b>	
<b>ADJUSTED OPERATING CASH FLOW (NON-GAAP)</b>	

\_\_\_\_\_  
Prepared By (Signature / Date)

\_\_\_\_\_  
Approved By (Signature / Date)