

Acuere Consultancy

Cash Flow Statement · Indirect Method · July 2024 · Figures in Full

PAN AABCU9603R · TAN MUMN04567A · GSTIN 27AABCU9603R1ZM
Powai, Mumbai 400076, MH · cfo@acuere.com · +91 98765 43210

Net Cash Flow (period)	(Rs. 114,700.00)
Opening bank + cash	Rs. 237,644.26
Closing bank + cash	Rs. 122,944.26
Identity check	RECONCILES

Section summary

Section	Amount
Net cash from Operating Activities	(Rs. 39,700.00)
Net cash from Investing Activities	Rs. 0.00
Net cash from Financing Activities	(Rs. 75,000.00)
Net Increase / (Decrease) in Cash	(Rs. 114,700.00)

Indirect build-up from PAT

Line	Amount
Profit After Tax (PAT)	Rs. 126,000.00
= Operating profit before WC changes	Rs. 126,000.00
(Increase) / Decrease in Trade Receivables	(Rs. 123,900.00)
Increase / (Decrease) in Trade Payables	(Rs. 30,100.00)
(Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax)	(Rs. 1,500.00)
Increase / (Decrease) in Duties & Taxes (aggregate)	(Rs. 10,200.00)
= Cash generated from operations	(Rs. 39,700.00)
Net Cash from Operating Activities	(Rs. 39,700.00)
Net Cash from Investing Activities	Rs. 0.00
Drawings / Capital withdrawn — Rahul Nathani	(Rs. 75,000.00)
(No PAT adjustment — profit not yet appropriated)	Rs. 0.00
Net Cash from Financing Activities	(Rs. 75,000.00)
Net Increase / (Decrease) in Cash	(Rs. 114,700.00)

Finance Control Console - generated from uploaded Tally exports. Negative numbers in parentheses per accounting convention. Cash identity: Opening + Net CF = Closing (to the nearest rupee).