

Acuere Consultancy

Cash Flow Statement · Indirect Method · May 2025 · Figures in Full

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| Net Cash Flow (period) | (Rs. 56,550.00) |
|------------------------|-----------------|
| Opening bank + cash | Rs. 235,092.40 |
| Closing bank + cash | Rs. 178,542.40 |
| Identity check | RECONCILES |

Section summary

| Section | Amount |
|--|------------------------|
| Net cash from Operating Activities | Rs. 78,487.75 |
| Net cash from Investing Activities | Rs. 0.00 |
| Net cash from Financing Activities | (Rs. 135,037.75) |
| Net Increase / (Decrease) in Cash | (Rs. 56,550.00) |

Indirect build-up from PAT

| Line | Amount |
|---|-------------------------|
| Profit After Tax (PAT) | Rs. 31,526.31 |
| = Operating profit before WC changes | Rs. 31,526.31 |
| (Increase) / Decrease in Trade Receivables | Rs. 75,000.00 |
| Increase / (Decrease) in Trade Payables | (Rs. 2,500.00) |
| (Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax) | (Rs. 7,000.00) |
| Increase / (Decrease) in Duties & Taxes (aggregate) | (Rs. 18,538.56) |
| = Cash generated from operations | Rs. 78,487.75 |
| Net Cash from Operating Activities | Rs. 78,487.75 |
| Net Cash from Investing Activities | Rs. 0.00 |
| Drawings / Capital withdrawn — Rahul Nathani | (Rs. 135,037.75) |
| (No PAT adjustment — profit not yet appropriated) | Rs. 0.00 |
| Net Cash from Financing Activities | (Rs. 135,037.75) |
| Net Increase / (Decrease) in Cash | (Rs. 56,550.00) |

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).