

# Acuere Consultancy

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

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

Net Cash Flow (period)	(Rs. 16,500.00)
Opening bank + cash	Rs. 392,286.40
Closing bank + cash	Rs. 375,786.40
Identity check	RECONCILES

## Section summary

Section	Amount
Net cash from Operating Activities	Rs. 136,500.00
Net cash from Investing Activities	Rs. 0.00
Net cash from Financing Activities	(Rs. 153,000.00)
<b>Net Increase / (Decrease) in Cash</b>	<b>(Rs. 16,500.00)</b>

## Indirect build-up from PAT

Line	Amount
<b>Profit After Tax (PAT)</b>	<b>Rs. 143,000.00</b>
<b>= Operating profit before WC changes</b>	<b>Rs. 143,000.00</b>
(Increase) / Decrease in Trade Receivables	Rs. 24,190.00
(Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax)	(Rs. 13,500.00)
Increase / (Decrease) in Duties & Taxes (aggregate)	(Rs. 17,190.00)
<b>= Cash generated from operations</b>	<b>Rs. 136,500.00</b>
<b>Net Cash from Operating Activities</b>	<b>Rs. 136,500.00</b>
<b>Net Cash from Investing Activities</b>	<b>Rs. 0.00</b>
Drawings / Capital withdrawn — Rahul Nathani	(Rs. 153,000.00)
(No PAT adjustment — profit not yet appropriated)	Rs. 0.00
<b>Net Cash from Financing Activities</b>	<b>(Rs. 153,000.00)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>(Rs. 16,500.00)</b>

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).