

# Acuere Consultancy

Cash Flow Statement · Indirect Method · January 2026 · Figures in Full

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<b>Net Cash Flow (period)</b>	<b>Rs. 72,668.00</b>
Opening bank + cash	Rs. 394,776.40
Closing bank + cash	Rs. 467,444.40
Identity check	RECONCILES

## Section summary

Section	Amount
Net cash from Operating Activities	Rs. 164,168.00
Net cash from Investing Activities	Rs. 0.00
Net cash from Financing Activities	(Rs. 91,500.00)
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 72,668.00</b>

## Indirect build-up from PAT

Line	Amount
<b>Profit After Tax (PAT)</b>	<b>Rs. 62,719.00</b>
+ Provisions / Bad Debts / Write-offs (non-cash)	Rs. 74,201.00
<b>= Operating profit before WC changes</b>	<b>Rs. 136,920.00</b>
(Increase) / Decrease in Trade Receivables	Rs. 47,200.00
(Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax)	(Rs. 15,250.00)
Increase / (Decrease) in Duties & Taxes (aggregate)	(Rs. 4,702.00)
<b>= Cash generated from operations</b>	<b>Rs. 164,168.00</b>
<b>Net Cash from Operating Activities</b>	<b>Rs. 164,168.00</b>
<b>Net Cash from Investing Activities</b>	<b>Rs. 0.00</b>
Drawings / Capital withdrawn — Rahul Nathani	(Rs. 91,500.00)
(No PAT adjustment — profit not yet appropriated)	Rs. 0.00
<b>Net Cash from Financing Activities</b>	<b>(Rs. 91,500.00)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 72,668.00</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).