

Acuere Consultancy

Cash Flow Statement · Indirect Method · FY2024-25 YTD · Figures in Full

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| Net Cash Flow (period) | (Rs. 134,607.84) |
|------------------------|------------------|
| Opening bank + cash | Rs. 174,199.26 |
| Closing bank + cash | Rs. 39,591.42 |
| Identity check | RECONCILES |

Section summary

| Section | Amount |
|--|-------------------------|
| Net cash from Operating Activities | Rs. 146,969.42 |
| Net cash from Investing Activities | (Rs. 54,923.73) |
| Net cash from Financing Activities | (Rs. 226,653.53) |
| Net Increase / (Decrease) in Cash | (Rs. 134,607.84) |

Indirect build-up from PAT

| Line | Amount |
|---|------------------------|
| Profit After Tax (PAT) | Rs. 64,142.81 |
| + Depreciation (non-cash) | Rs. 4,119.28 |
| + Provisions / Bad Debts / Write-offs (non-cash) | Rs. 9,100.00 |
| + Interest / Finance Cost (reclassified to Financing) | Rs. 749.00 |
| = Operating profit before WC changes | Rs. 78,111.09 |
| (Increase) / Decrease in Trade Receivables | (Rs. 179,900.00) |
| Increase / (Decrease) in Trade Payables | Rs. 387,550.00 |
| (Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax) | (Rs. 151,498.00) |
| Increase / (Decrease) in Duties & Taxes (aggregate) | Rs. 12,706.33 |
| = Cash generated from operations | Rs. 146,969.42 |
| Net Cash from Operating Activities | Rs. 146,969.42 |
| (Purchase) of Fixed Assets | (Rs. 54,923.73) |
| Net Cash from Investing Activities | (Rs. 54,923.73) |
| Capital introduced / PAT share — Prateek Agrawal | Rs. 105,170.22 |
| Profit & Loss A/c (current-year PAT sits here until appropriated) | Rs. 886,133.75 |
| Drawings / Capital withdrawn — Rahul Nathani | (Rs. 323,603.24) |
| Capital introduced / PAT share — Sakshi Nathani Partner A/c | Rs. 49,805.83 |
| (Less) Current-year PAT share appropriated to partners | (Rs. 64,142.81) |
| – Interest on Borrowings paid | (Rs. 749.00) |
| Net Cash from Financing Activities | Rs. 652,614.75 |

| |
|--|
| Net Increase / (Decrease) in Cash |
|--|

| |
|-----------------------|
| Rs. 744,660.44 |
|-----------------------|

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).