

Acuere Consultancy

Cash Flow Statement · Indirect Method · FY2025-26 · Figures in Full

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| | |
|-------------------------------|-----------------------|
| Net Cash Flow (period) | Rs. 493,268.30 |
| Opening bank + cash | Rs. 39,591.42 |
| Closing bank + cash | Rs. 532,859.72 |
| Identity check | RECONCILES |

Section summary

| Section | Amount |
|------------------------------------------|-----------------------|
| Net cash from Operating Activities | Rs. 2,184,878.64 |
| Net cash from Investing Activities | (Rs. 114,326.27) |
| Net cash from Financing Activities | (Rs. 1,577,284.07) |
| Net Increase / (Decrease) in Cash | Rs. 493,268.30 |

Indirect build-up from PAT

| Line | Amount |
|-------------------------------------------------------------------|---------------------------|
| Profit After Tax (PAT) | Rs. 2,063,131.24 |
| + Provisions / Bad Debts / Write-offs (non-cash) | Rs. 74,201.00 |
| + Interest / Finance Cost (reclassified to Financing) | Rs. 649.00 |
| = Operating profit before WC changes | Rs. 2,137,981.24 |
| (Increase) / Decrease in Trade Receivables | (Rs. 49,528.68) |
| (Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax) | Rs. 80,341.00 |
| Increase / (Decrease) in Duties & Taxes (aggregate) | Rs. 16,085.08 |
| = Cash generated from operations | Rs. 2,184,878.64 |
| Net Cash from Operating Activities | Rs. 2,184,878.64 |
| (Purchase) of Fixed Assets | (Rs. 114,326.27) |
| Net Cash from Investing Activities | (Rs. 114,326.27) |
| Profit & Loss A/c (current-year PAT sits here until appropriated) | Rs. 1,935,837.24 |
| Drawings / Capital withdrawn — Rahul Nathani | (Rs. 1,576,635.07) |
| (Less) Current-year PAT share appropriated to partners | (Rs. 1,935,837.24) |
| – Interest on Borrowings paid | (Rs. 649.00) |
| Net Cash from Financing Activities | (Rs. 1,577,284.07) |
| Net Increase / (Decrease) in Cash | Rs. 493,268.30 |

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).