

# Acuere Consultancy

Cash Flow Statement · Indirect Method · H2 FY2024-25 (Oct 2024-Mar 2025) · Figures in Full

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Net Cash Flow (period)	(Rs. 249,612.84)
Opening bank + cash	Rs. 289,204.26
Closing bank + cash	Rs. 39,591.42
Identity check	RECONCILES

## Section summary

Section	Amount
Net cash from Operating Activities	(Rs. 229,861.54)
Net cash from Investing Activities	(Rs. 54,923.73)
Net cash from Financing Activities	Rs. 35,172.43
<b>Net Increase / (Decrease) in Cash</b>	<b>(Rs. 249,612.84)</b>

## Indirect build-up from PAT

Line	Amount
<b>Profit After Tax (PAT)</b>	<b>(Rs. 409,601.09)</b>
+ 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
<b>= Operating profit before WC changes</b>	<b>(Rs. 395,632.81)</b>
(Increase) / Decrease in Trade Receivables	(Rs. 50,600.00)
Increase / (Decrease) in Trade Payables	Rs. 323,964.00
(Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax)	(Rs. 86,998.00)
Increase / (Decrease) in Duties & Taxes (aggregate)	(Rs. 20,594.73)
<b>= Cash generated from operations</b>	<b>(Rs. 229,861.54)</b>
<b>Net Cash from Operating Activities</b>	<b>(Rs. 229,861.54)</b>
(Purchase) of Fixed Assets	(Rs. 54,923.73)
<b>Net Cash from Investing Activities</b>	<b>(Rs. 54,923.73)</b>
Capital introduced / PAT share — Prateek Agrawal	Rs. 107,996.18
Profit & Loss A/c (current-year PAT sits here until appropriated)	Rs. 412,389.85
Drawings / Capital withdrawn — Rahul Nathani	(Rs. 64,603.24)
Capital introduced / PAT share — Sakshi Nathani Partner A/c	Rs. 49,805.83
(No PAT adjustment — profit not yet appropriated)	Rs. 0.00
– Interest on Borrowings paid	(Rs. 749.00)
<b>Net Cash from Financing Activities</b>	<b>Rs. 504,839.62</b>

<b>Net Increase / (Decrease) in Cash</b>
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<b>Rs. 220,054.35</b>
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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).