

# Acuere Consultancy

Cash Flow Statement · Indirect Method · Last 12 months · Figures in Full

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

<b>Net Cash Flow (period)</b>	<b>Rs. 493,268.30</b>
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)
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 493,268.30</b>

## Indirect build-up from PAT

Line	Amount
<b>Profit After Tax (PAT)</b>	<b>Rs. 2,063,131.24</b>
+ Provisions / Bad Debts / Write-offs (non-cash)	Rs. 74,201.00
+ Interest / Finance Cost (reclassified to Financing)	Rs. 649.00
<b>= Operating profit before WC changes</b>	<b>Rs. 2,137,981.24</b>
(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
<b>= Cash generated from operations</b>	<b>Rs. 2,184,878.64</b>
<b>Net Cash from Operating Activities</b>	<b>Rs. 2,184,878.64</b>
(Purchase) of Fixed Assets	(Rs. 114,326.27)
<b>Net Cash from Investing Activities</b>	<b>(Rs. 114,326.27)</b>
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Drawings / Capital withdrawn — Rahul Nathani	(Rs. 1,576,635.07)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)
<b>Net Cash from Financing Activities</b>	<b>(Rs. 1,577,284.07)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 493,268.30</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).