

# Acuere Consultancy

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

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<b>Net Cash Flow (period)</b>	<b>Rs. 119,135.32</b>
Opening bank + cash	Rs. 413,724.40
Closing bank + cash	Rs. 532,859.72
Identity check	RECONCILES

## Section summary

Section	Amount
Net cash from Operating Activities	Rs. 424,590.32
Net cash from Investing Activities	Rs. 0.00
Net cash from Financing Activities	(Rs. 305,455.00)
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 119,135.32</b>

## Indirect build-up from PAT

Line	Amount
<b>Profit After Tax (PAT)</b>	<b>Rs. 147,307.00</b>
+ Interest / Finance Cost (reclassified to Financing)	Rs. 649.00
<b>= Operating profit before WC changes</b>	<b>Rs. 147,956.00</b>
(Increase) / Decrease in Trade Receivables	Rs. 326,101.32
(Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax)	(Rs. 29,487.00)
Increase / (Decrease) in Duties & Taxes (aggregate)	(Rs. 19,980.00)
<b>= Cash generated from operations</b>	<b>Rs. 424,590.32</b>
<b>Net Cash from Operating Activities</b>	<b>Rs. 424,590.32</b>
<b>Net Cash from Investing Activities</b>	<b>Rs. 0.00</b>
Drawings / Capital withdrawn — Rahul Nathani	(Rs. 304,806.00)
(No PAT adjustment — profit not yet appropriated)	Rs. 0.00
– Interest on Borrowings paid	(Rs. 649.00)
<b>Net Cash from Financing Activities</b>	<b>(Rs. 305,455.00)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 119,135.32</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).