

# Acuere Consultancy

Cash Flow Statement · Indirect Method · Q1 FY2025-26 (Apr-Jun 2025) · Figures in Full

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<b>Net Cash Flow (period)</b>	<b>Rs. 166,308.98</b>
Opening bank + cash	Rs. 39,591.42
Closing bank + cash	Rs. 205,900.40
Identity check	RECONCILES

## Section summary

Section	Amount
Net cash from Operating Activities	Rs. 419,346.73
Net cash from Investing Activities	Rs. 0.00
Net cash from Financing Activities	(Rs. 253,037.75)
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 166,308.98</b>

## Indirect build-up from PAT

Line	Amount
<b>Profit After Tax (PAT)</b>	<b>Rs. 286,135.25</b>
<b>= Operating profit before WC changes</b>	<b>Rs. 286,135.25</b>
(Increase) / Decrease in Trade Receivables	Rs. 83,300.00
Increase / (Decrease) in Trade Payables	(Rs. 1,676.32)
(Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax)	Rs. 52,278.00
Increase / (Decrease) in Duties & Taxes (aggregate)	(Rs. 690.20)
<b>= Cash generated from operations</b>	<b>Rs. 419,346.73</b>
<b>Net Cash from Operating Activities</b>	<b>Rs. 419,346.73</b>
<b>Net Cash from Investing Activities</b>	<b>Rs. 0.00</b>
Profit & Loss A/c (current-year PAT sits here until appropriated)	Rs. 196,065.28
Drawings / Capital withdrawn — Rahul Nathani	(Rs. 253,037.75)
(Less) Current-year PAT share appropriated to partners	(Rs. 196,065.28)
<b>Net Cash from Financing Activities</b>	<b>(Rs. 253,037.75)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 166,308.98</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).