

Acuere Consultancy

Cash Flow Statement · Indirect Method · Q2 FY2024-25 (Jul-Sep 2024) · Figures in Full

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| | |
|-------------------------------|----------------------|
| Net Cash Flow (period) | Rs. 51,560.00 |
| Opening bank + cash | Rs. 237,644.26 |
| Closing bank + cash | Rs. 289,204.26 |
| Identity check | RECONCILES |

Section summary

| Section | Amount |
|------------------------------------------|----------------------|
| Net cash from Operating Activities | Rs. 186,560.00 |
| Net cash from Investing Activities | Rs. 0.00 |
| Net cash from Financing Activities | (Rs. 135,000.00) |
| Net Increase / (Decrease) in Cash | Rs. 51,560.00 |

Indirect build-up from PAT

| Line | Amount |
|-------------------------------------------------------------------|-------------------------|
| Profit After Tax (PAT) | Rs. 377,262.00 |
| = Operating profit before WC changes | Rs. 377,262.00 |
| (Increase) / Decrease in Trade Receivables | (Rs. 188,300.00) |
| Increase / (Decrease) in Trade Payables | Rs. 36,238.00 |
| (Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax) | (Rs. 41,500.00) |
| Increase / (Decrease) in Duties & Taxes (aggregate) | Rs. 2,860.00 |
| = Cash generated from operations | Rs. 186,560.00 |
| Net Cash from Operating Activities | Rs. 186,560.00 |
| Net Cash from Investing Activities | Rs. 0.00 |
| Profit & Loss A/c (current-year PAT sits here until appropriated) | Rs. 271,800.00 |
| Drawings / Capital withdrawn — Rahul Nathani | (Rs. 135,000.00) |
| (Less) Current-year PAT share appropriated to partners | (Rs. 271,800.00) |
| Net Cash from Financing Activities | (Rs. 135,000.00) |
| Net Increase / (Decrease) in Cash | Rs. 51,560.00 |

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).