

Acuere Consultancy

Cash Flow Statement · Indirect Method · Q3 FY2024-25 (Oct-Dec 2024) · Figures in Full

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Net Cash Flow (period)	(Rs. 46,513.84)
Opening bank + cash	Rs. 289,204.26
Closing bank + cash	Rs. 242,690.42
Identity check	RECONCILES

Section summary

Section	Amount
Net cash from Operating Activities	Rs. 101,686.16
Net cash from Investing Activities	Rs. 0.00
Net cash from Financing Activities	(Rs. 148,200.00)
Net Increase / (Decrease) in Cash	(Rs. 46,513.84)

Indirect build-up from PAT

Line	Amount
Profit After Tax (PAT)	Rs. 351,755.20
+ Provisions / Bad Debts / Write-offs (non-cash)	Rs. 9,100.00
+ Interest / Finance Cost (reclassified to Financing)	Rs. 100.00
= Operating profit before WC changes	Rs. 360,955.20
(Increase) / Decrease in Trade Receivables	(Rs. 129,900.00)
Increase / (Decrease) in Trade Payables	(Rs. 74,751.78)
(Increase) / Decrease in Tax Prepayments (TDS Recv / Advance Tax)	(Rs. 50,498.00)
Increase / (Decrease) in Duties & Taxes (aggregate)	(Rs. 4,119.26)
= Cash generated from operations	Rs. 101,686.16
Net Cash from Operating Activities	Rs. 101,686.16
Net Cash from Investing Activities	Rs. 0.00
Profit & Loss A/c (current-year PAT sits here until appropriated)	Rs. 197,757.20
Drawings / Capital withdrawn — Rahul Nathani	(Rs. 148,100.00)
(Less) Current-year PAT share appropriated to partners	(Rs. 197,757.20)
– Interest on Borrowings paid	(Rs. 100.00)
Net Cash from Financing Activities	(Rs. 148,200.00)
Net Increase / (Decrease) in Cash	(Rs. 46,513.84)

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).