

# Acuere Consultancy

Cash Flow Statement · Direct Method · July 2025 · Figures in Full

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<b>Net Cash Flow (period)</b>	<b>Rs. 7,746.00</b>
Opening bank + cash	Rs. 205,900.40
Closing bank + cash	Rs. 213,646.40
Identity check	RECONCILES

## Section summary

Section	Amount
Net cash from Operating Activities	Rs. 75,349.22
Net cash from Investing Activities	(Rs. 48,831.90)
Net cash from Financing Activities	(Rs. 18,771.32)
<b>Net Increase / (Decrease) in Cash</b>	<b>Rs. 7,746.00</b>

## Operating Activities

Line	Amount
<b>Inflows</b>	
Trade Receivables	Rs. 137,600.00
<b>Total inflows</b>	<b>Rs. 137,600.00</b>
<b>Outflows</b>	
GST Payable	(21,474.00)
Employee Cost	(20,000.00)
GST Input Tax on CAPEX	(8,789.74)
Travel & Field	(8,607.05)
Office & Admin	(3,380.00)
<b>Total outflows</b>	<b>(62,250.78)</b>
<b>Net Operating Activities</b>	<b>Rs. 75,349.22</b>

## Investing Activities

Line	Amount
<b>Outflows</b>	
CAPEX (fixed asset cost)	(48,831.90)
<b>Total outflows</b>	<b>(48,831.90)</b>
<b>Net Investing Activities</b>	<b>(Rs. 48,831.90)</b>

## Financing Activities

<b>Line</b>	<b>Amount</b>
<b>Outflows</b>	
Partner's Capital	(18,771.32)
<b>Total outflows</b>	<b>(18,771.32)</b>
<b>Net Financing Activities</b>	<b>(Rs. 18,771.32)</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).