

# Acuere Consultancy

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

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Net Cash Flow (period)	(Rs. 18,520.00)
Opening bank + cash	Rs. 410,806.40
Closing bank + cash	Rs. 392,286.40
Identity check	RECONCILES

## Section summary

Section	Amount
Net cash from Operating Activities	Rs. 103,201.69
Net cash from Investing Activities	(Rs. 66,101.69)
Net cash from Financing Activities	(Rs. 55,620.00)
<b>Net Increase / (Decrease) in Cash</b>	<b>(Rs. 18,520.00)</b>

## Operating Activities

Line	Amount
<b>Inflows</b>	
Trade Receivables	Rs. 192,760.00
<b>Total inflows</b>	<b>Rs. 192,760.00</b>
<b>Outflows</b>	
Employee Cost	(30,000.00)
GST Payable	(22,820.00)
GST Input Tax on CAPEX	(11,898.31)
Trade Payables	(10,500.00)
Travel & Field	(8,500.00)
Office & Admin	(5,840.00)
<b>Total outflows</b>	<b>(89,558.31)</b>
<b>Net Operating Activities</b>	<b>Rs. 103,201.69</b>

## Investing Activities

Line	Amount
<b>Outflows</b>	
CAPEX (fixed asset cost)	(66,101.69)
<b>Total outflows</b>	<b>(66,101.69)</b>
<b>Net Investing Activities</b>	<b>(Rs. 66,101.69)</b>

## Financing Activities

Line	Amount
<b>Outflows</b>	
Partner's Capital	(55,620.00)
<b>Total outflows</b>	<b>(55,620.00)</b>
<b>Net Financing Activities</b>	<b>(Rs. 55,620.00)</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).