

**ACCEDERE LIMITED**  
(Formerly known as ECOM INFOTECH (INDIA) LTD.)

Unaudited Cash Flow Statement for the Half year ended 30th September, 2022

Particulars	For the Year Half year ended September 30, 2022	For the Year Half year ended September 30, 2021
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	(36.53)	(4.60)
Adjustments to reconcile profit before tax to cash provided by operating activities:		
Dividend Income	-	-
Sundry Balances written off	-	-
Interest payments	0.02	0.01
Depreciation and amortisation expense	7.47	5.60
<b>Operating Profit before working capital changes &amp; payment of taxes</b>	<b>(29.04)</b>	<b>1.01</b>
Changes in assets and liabilities		
(Increase) / Decrease in Trade receivables	109.62	40.21
(Increase) / Decrease in Short term Loans & Advances	(13.95)	-
(Increase) / Decrease in Current Assets	0.26	(0.04)
Increase / (Decrease) in Trade Payables	0.43	0.31
Increase / (Decrease) in Non Current Liability	-	-
Increase / (Decrease) in Short Term provision	-	-
Increase/ (Decrease) in Short Term Borrowings	1.41	-
Increase / (Decrease) in Other current Liability	(4.37)	(2.02)
<b>Cash Generated From Operations</b>	<b>64.34</b>	<b>39.47</b>
Income taxes paid	4.68	(1.55)
<b>NET CASH GENERATED BY OPERATING ACTIVITIES</b>	<b>59.66</b>	<b>41.02</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payment towards capital expenditure (Net)	(3.52)	(20.37)
Interest Income	-	(0.01)
Increase in Deposits	-	-
<b>NET CASH FLOW FROM /(USED IN) INVESTING ACTIVITIES</b>	<b>(3.52)</b>	<b>(20.38)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest & Bank Charges Paid	(0.02)	-
Increase / (Decrease) in Short term Borrowing	-	-
Increase / (Decrease) in Long term Borrowing	(0.89)	-
<b>NET CASH FROM/ (USED IN) FINANCING ACTIVITIES</b>	<b>(0.91)</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>55.23</b>	<b>20.64</b>
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	159.80	130.70
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>215.03</b>	<b>151.33</b>

For and on behalf of the Board of Directors of  
E-COM INFOTECH (I) LTD

ASHWIN CHAUDHARY  
MANAGING DIRECTOR  
Mumbai  
Date: 08.11.2022