

Accounts Receivable and Payable Detailed Report

Confidential Document - Nexus Intelligent Systems, Inc.

1. Executive Summary

This Accounts Receivable and Payable Detailed Report ("Report") provides a comprehensive analysis of the financial receivables and payables for Nexus Intelligent Systems, Inc. (the "Company") as of December 31, 2023. The report is prepared in connection with potential strategic transaction evaluation and represents a detailed financial assessment of the Company's current outstanding financial obligations and expected incoming revenues.

2. Accounts Receivable Analysis

2.1 Total Accounts Receivable Overview

- Total Outstanding Receivables: \$3,742,156
- Average Collection Period: 47 days
- Percentage of Receivables Current: 86.3%

2.2 Receivables Aging Schedule

Aging Bracket	Amount	Percentage
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0-30 Days	\$2,563,421	68.5%
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31-60 Days	\$687,334	18.4%
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61-90 Days	\$329,401	8.8%
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90+ Days	\$162,000	4.3%
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2.3 Top 5 Accounts Receivable Clients

Global Manufacturing Solutions - \$1,247,600

TransTech Infrastructure Systems - \$892,450

EnergyDynamics Corporation - \$612,300

Advanced Transportation Networks - \$456,780

Industrial Automation Inc. - \$332,026

3. Accounts Payable Analysis

3.1 Total Accounts Payable Overview

- Total Outstanding Payables: \$2,156,789
- Average Payment Terms: Net 45 days
- Current Payables Compliance Rate: 92.7%

3.2 Payables Aging Schedule

| Aging Bracket | Amount | Percentage |

|-----|-----|-----|

| 0-30 Days | \$1,876,543 | 87.0% |

| 31-60 Days | \$212,456 | 9.8% |

| 61-90 Days | \$48,790 | 2.3% |

| 90+ Days | \$19,000 | 0.9% |

3.3 Top 5 Accounts Payable Vendors

Cloud Infrastructure Technologies - \$687,230

Advanced Software Solutions LLC - \$456,120

Enterprise Hardware Systems - \$329,450

Professional Services Group - \$276,890

Technical Consulting Partners - \$207,099

4. Financial Risk Assessment

4.1 Receivables Risk Factors

- Concentration Risk: Top 3 clients represent 72.4% of total receivables
- Potential Bad Debt Exposure: Estimated \$86,450 (2.3% of total receivables)
- Historical Write-off Rate: 1.2% annually

4.2 Payables Risk Factors

- Vendor Dependency: No single vendor represents more than 35% of total payables
- Payment Compliance: Consistent with industry standard payment practices
- Potential Late Payment Penalties: Minimal risk (<0.5% of total payables)

5. Legal Disclaimers

5.1 Confidentiality

This document is strictly confidential and prepared solely for potential strategic transaction evaluation. Unauthorized disclosure is prohibited.

5.2 Limitations of Liability

The information presented represents a snapshot of financial position and is subject to ongoing business operations and accounting adjustments.

6. Certification

This report has been prepared with reasonable care and represents a true and accurate representation of the Company's financial receivables and payables as of the date specified.

Prepared by:

Michael Chen, Chief Financial Officer

Nexus Intelligent Systems, Inc.

Date: January 22, 2024

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