Control flow graph with nodes:

$$i_1 = 0$$
$$s_1 = 0$$

$$i_2 = \phi(i_1, i_4)$$
$$s_2 = \phi(s_1, s_3)$$
$$(i_2 < 100)?$$
$$(\bot, i_3) = \sigma(i_2)$$

$$\text{ret } s_2$$

$$i_4 = i_3 + 1$$
$$s_3 = s_2 + i_4$$