# RESEARCH TAX CREDIT SUPPORTING DOCUMENTATION

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NaviFloor Robotics, Inc.

Fiscal Year 2023

Document Reference: RTC-2023-001

### 1. OVERVIEW AND PURPOSE

This document provides supporting documentation for NaviFloor Robotics, I ("Company") claim of the Research Tax Credit under Internal Revenue Code

41 for qualified research activities conducted during fiscal year 2023. The

documentation herein demonstrates the Company's compliance with the four test for qualified research expenses (QREs) as defined by Treasury Regulation §1.41-4(a).

# 2. QUALIFIED RESEARCH PROJECTS

### 2.1 Multi-Surface Navigation System (Project Code: MSN-2023)

Development of proprietary terrain-mapping algorithms

Enhancement of LiDAR-based surface detection capabilities

Integration of depth-sensing technology with existing AMR platforms

Testing and validation of cross-surface transition protocols

2.2 Fleet Management Intelligence Platform (Project Code: FMIP		
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Development of distributed computing architecture for real-time fleet coordi		
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Implementation of machine learning algorithms for traffic optimization		
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Enhancement of collision avoidance systems		
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Integration of predictive maintenance protocols		
3. DOCUMENTATION OF FOUR-PART TEST COMP		
3.1 Business Component Test		

The research activities documented herein were undertaken to develop new of

improved business components, specifically:
-
Autonomous navigation software systems
-
Hardware configurations for terrain sensing
-
Fleet management coordination protocols
-
System integration architectures
3.2 Elimination of Uncertainty
Technical uncertainty was addressed in the following areas:
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Capability uncertainty regarding real-time surface characteristic detection
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Methodology uncertainty in multi-robot coordination algorithms
-
Design uncertainty in sensor fusion implementation
3.3 Process of Experimentation
Systematic evaluation was conducted through:
-
147 documented testing iterations of navigation algorithms
-
83 prototype configurations for sensor arrays
-
291 simulation scenarios for fleet coordination
-
52 physical validation tests in controlled environments

# 3.4 Technological in Nature All research relied on principles of: Computer Science Robotics Engineering Advanced Mathematics Physics Control Systems Engineering

4. QUALIFIED RESEARCH EXPENSES (QRES)

### 4.1 Wage QREs

Total Qualified Wages: \$4,875,000

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Research Engineers: \$2,750,000

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Software Developers: \$1,425,000

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Technical Project Managers: \$700,000

### **4.2 Supply QREs**

Total Qualified Supplies: \$875,000

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Prototype Components: \$425,000

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Test Equipment: \$290,000

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Development Hardware: \$160,000

### **4.3 Contract Research**

Total Qualified Contract Research: \$625,000

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University Research Partnerships: \$375,000

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Third-Party Testing Services: \$250,000

# 5. DOCUMENTATION AND RECORD RETENTION

# **5.1 Supporting Documentation Maintained**

- -8Project planning documents

Technical specifications

Test protocols and results

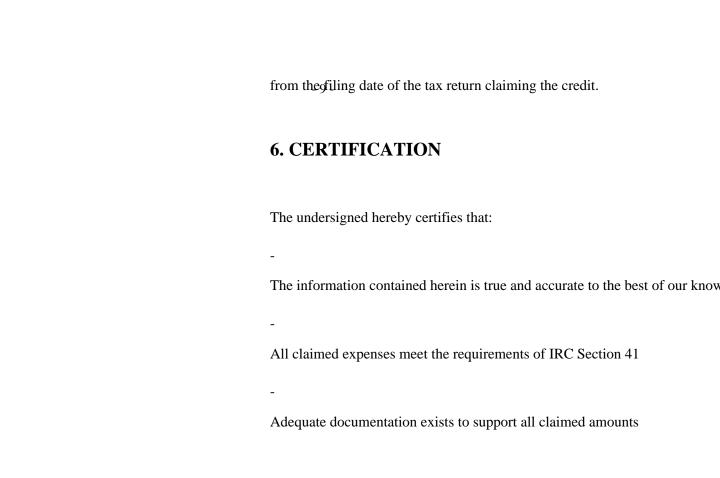
Research staff time tracking

Expense allocation records

Contract research agreements

# **5.2 Record Retention Policy**

All supporting documentation will be maintained for a minimum of seven (7



### 7. EXECUTION

EXECUTED this 15th day of January, 2024

NaviFlogy Robotics, Inc.

By: \_
James Wilson
Chief Financial Officer

By: \_
Dr. Elena Kovacs
Chief Research Officer

### 8. DISCLAIMER

This documentation has been prepared solely for the purpose of supporting to Company's Research Tax Credit claim. It should not be relied upon for any opurpose. The Company reserves the right to supplement or modify this



