

STATE SALES TAX PERMITS COLLECTION

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NaviFloor Robotics, Inc.

Last Updated: January 11, 2024

1. PURPOSE AND SCOPE

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1. This document catalogues and verifies NaviFloor Robotics, Inc.'s ("Company")

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2. This collection serves as the authoritative record for due diligence purposes

2. ACTIVE STATE SALES TAX PERMITS

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1. Primary Business Location Permits:

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Delaware (Registration #DE-ST-82749103)

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Initial Registration Date: March 15, 2018

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Status: Active

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Renewal Date: March 15, 2025

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2. Major Operations Locations:

- - 2 -

California (Permit #SR-KH-103-291847)

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Initial Registration Date: April 1, 2018

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Status: Active

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Renewal Date: March 31, 2025

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Locations: San Jose (Manufacturing), Fremont (R&D)

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Massachusetts (Registration #MA-SLS-847291-01)

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Initial Registration Date: June 15, 2018

- - 3 -

Status: Active

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Renewal Date: June 14, 2025

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Location: Boston (Research Center)

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Texas (Permit #TX-1-75839201)

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Initial Registration Date: September 1, 2019

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Status: Active

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Renewal Date: August 31, 2024

- - 4 -

Location: Austin (Sales & Service)

3. NEXUS DETERMINATION AND FILING OBLIGATION

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1. Physical Presence Nexus:

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Maintained in states with:

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Company offices

-

Research facilities

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Manufacturing operations

- - 5 -

Service centers

-

Employee presence exceeding 30 days annually

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2. Economic Nexus Thresholds:

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Sales volume monitoring for:

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States with >\$100,000 annual revenue

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States with >200 annual transactions

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Marketplace facilitator obligations

4. FILING SCHEDULES AND COMPLIANCE STATUS

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1. Monthly Filing Requirements:

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California

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Texas

-

Massachusetts

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2. Quarterly Filing Requirements:

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New York

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Illinois

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Pennsylvania

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3. Annual Filing Requirements:

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Delaware

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Nevada

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Arizona

5. EXEMPTION CERTIFICATE MANAGEMENT

- - 8 -

1. The Company maintains digital copies of all customer exemption certificates

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2. Certificate Verification Protocol:

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Annual validation of active certificates

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90-day advance notification for expiring certificates

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Quarterly audit of certificate database

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Monthly reconciliation with exempt sales

6. MARKETPLACE FACILITATOR OBLIGATIONS

- - 9 -

1. The Company's AMR Fleet Management Platform qualifies as a marketplace

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California

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New York

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Texas

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Massachusetts

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2. Collection Responsibilities:

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Platform transaction fees

- - 10 -

Third-party robot deployment fees

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Maintenance service fees

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Software subscription fees

7. AUDIT HISTORY AND COMPLIANCE RECORDS

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1. Completed Audits:

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California (2021) - No material findings

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Massachusetts (2022) - Minor adjustments processed

- - 11 -

Texas (2023) - Clean audit report

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2. Pending Audits:

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None as of January 11, 2024

8. CERTIFICATION AND VERIFICATION

The undersigned hereby certifies that this document represents a complete and accurate record of NaviFloor Robotics, Inc.'s state sales tax permits and related compliance obligations as of January 11, 2024.

NAVIFLOOR ROBOTICS, INC.

By: _ - 12 -

James Wilson

Chief Financial Officer

Date: January 11, 2024

9. LEGAL DISCLAIMER

This document is confidential and proprietary to NaviFloor Robotics, Inc. The information contained herein is for due diligence purposes only and should not be construed as tax advice. State sales tax requirements are subject to change and the Company maintains ongoing monitoring of compliance obligations. Recipients should conduct independent verification of current requirements for their specific needs.

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