

PAYROLL TAX COMPLIANCE DOCUMENTATION

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NaviFloor Robotics, Inc.

Delaware Corporation

EIN: 81-XXXXXXX

Period: January 1, 2023 - December 31, 2023

1. CERTIFICATION OF COMPLIANCE

The undersigned, James Wilson, Chief Financial Officer of NaviFloor Robotics, Inc. (the "Company"), hereby certifies that:

- 1 -

1. The Company has timely filed all required federal, state, and local payroll

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Form 941 (Quarterly Federal Tax Return)

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Form 940 (Federal Unemployment Tax Return)

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State Unemployment Insurance Returns

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State Withholding Tax Returns

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Local Payroll Tax Returns (where applicable)

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2. All payroll taxes, including federal income tax withholding, Social Security

2. PAYROLL TAX FILING STATUS

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1. Federal Tax Deposits

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Payment Frequency: Semi-weekly depositor

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Form 941 Filing Status: Current

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Total Federal Tax Deposits (YTD): \$4,827,365

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Current Quarter Deposits: \$1,246,892

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2. State Tax Compliance

- - 3 -

Primary State: Delaware

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Additional State Registrations: California, Massachusetts, Texas

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All state unemployment insurance accounts are current and in good standing

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No outstanding state payroll tax liabilities

3. INTERNAL CONTROLS AND PROCEDURES

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1. The Company maintains the following internal controls for payroll tax con

a) Automated payroll processing system (ADP Workforce Now)

- b) Multi-level review process for tax calculations
- c) Dedicated payroll compliance specialist
- d) Quarterly internal audits of payroll tax procedures
- e) Integration with time and attendance systems
- f) Regular compliance training for payroll staff

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2. Documentation Retention

All payroll tax records are maintained for a minimum of seven (7) years, including:

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Tax returns and supporting schedules

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Deposit receipts and confirmation numbers

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Employee tax withholding forms

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Wage and hour records

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Benefits and deduction calculations

4. COMPLIANCE HISTORY AND NOTICES

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1. The Company affirms that:

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No payroll tax liens or judgments exist

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No outstanding tax notices or assessments

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No material payroll tax disputes pending

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All prior year returns have been filed and accepted

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No penalties or interest charges in the past 24 months

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2. Recent Compliance Reviews

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Last IRS Payroll Tax Audit: None

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State Tax Authority Reviews: None

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Independent Auditor Review: Completed Q4 2023 (Clean Opinion)

5. SPECIAL CONSIDERATIONS

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1. Multi-State Operations

The Company maintains appropriate registrations and compliance procedures for its employees in all jurisdictions where business is conducted.

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2. Contractor Classifications

All independent contractors have been properly classified in accordance with applicable guidelines and applicable state laws. Form 1099 compliance is maintained for all qualifying contractors.

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3. Equity Compensation

Stock option and RSU transactions are properly reported through Form W-2 applicable state returns.

6. REPRESENTATIONS AND WARRANTIES

The Company hereby represents and warrants that:

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1. All information provided in this documentation is true, accurate, and complete.

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2. The Company has disclosed all material information regarding its payroll taxes.

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3. There are no known violations of applicable payroll tax laws or regulations.

7. AUTHORIZATION

IN WITNESS WHEREOF, the undersigned has executed this Payroll Tax C
Documentation as of January 11, 2024.

NAVIFLOOR ROBOTICS, INC.

By: _

James Wilson

Chief Financial Officer

ATTESTATION:

By: _

Richard Torres

Chief Operating Officer

8. DISCLAIMER

This document is confidential and proprietary to NaviFloor Robotics, Inc. It has been prepared for due diligence purposes only and should not be relied upon for any other purpose. The Company reserves the right to update or modify this information at any time without prior notice.

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