

# **FIXED ASSET REGISTER**

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### **ROBOTICS DIVISION**

**Polar Dynamics Robotics, Inc.**

**As of December 31, 2023**

**CONFIDENTIAL AND PROPRIETARY**

For Due Diligence Purposes Only

### **1. MANUFACTURING EQUIPMENT AND MACHINER**

## **1.1 Robotic Assembly Systems**

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Precision Assembly Cell #RA-2021-001

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Purchase Date: 03/15/2021

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Original Cost: \$875,000

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Accumulated Depreciation: \$291,667

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Net Book Value: \$583,333

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Location: Main Production Facility, Bay 3

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Manufacturer: Fanuc Corporation

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Serial Number: FNC-21-78392

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BlueCore(TM) Testing Station #BT-2022-003

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Purchase Date: 06/30/2022

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Original Cost: \$425,000

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Accumulated Depreciation: \$106,250

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Net Book Value: \$318,750

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Location: R&D Lab, Section C

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Manufacturer: Custom (Internal)

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Serial Number: PDR-22-45671

## **1.2 Quality Control Equipment**

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Environmental Testing Chamber #TC-2020-002

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Purchase Date: 09/01/2020

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Original Cost: \$650,000

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Accumulated Depreciation: \$270,833

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Net Book Value: \$379,167

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Location: Quality Control Lab

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Manufacturer: Thermotron Industries

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Serial Number: THM-20-34521

## **2. RESEARCH AND DEVELOPMENT ASSETS**

### **2.1 Laboratory Equipment**

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Cold Environment Simulation System #CSS-2021-001

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Purchase Date: 01/15/2021

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Original Cost: \$1,250,000

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Accumulated Depreciation: \$437,500

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Net Book Value: \$812,500

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Location: R&D Facility, Room 105

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Manufacturer: Custom (Internal)

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Serial Number: PDR-21-00123

## **2.2 Testing and Measurement Equipment**

- - 6 -

Precision Motion Capture System #MC-2022-002

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Purchase Date: 04/01/2022

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Original Cost: \$385,000

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Accumulated Depreciation: \$96,250

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Net Book Value: \$288,750

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Location: Testing Lab

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Manufacturer: Vicon Motion Systems

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Serial Number: VMS-22-67890

### **3. PROTOTYPE AND DEMONSTRATION UNITS**

#### **3.1 Prototype AMR Units**

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Arctic Series Prototype #ARC-2023-001

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Purchase Date: 02/15/2023

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Original Cost: \$295,000

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Accumulated Depreciation: \$49,167

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Net Book Value: \$245,833



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Location: Demo Center

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Classification: R&D Asset

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Serial Number: PDR-23-11234

### **3.2 Customer Demo Units**

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BlueCore(TM) Demo Unit #BC-2023-002

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Purchase Date: 05/01/2023

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Original Cost: \$175,000

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Accumulated Depreciation: \$21,875

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Net Book Value: \$153,125

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Location: Customer Experience Center

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Classification: Marketing Asset

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Serial Number: PDR-23-11567

## **4. IT AND OFFICE EQUIPMENT**

### **4.1 Computing Infrastructure**

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High-Performance Computing Cluster

- - 10 -

Purchase Date: 11/01/2022

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Original Cost: \$450,000

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Accumulated Depreciation: \$112,500

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Net Book Value: \$337,500

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Location: Server Room

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Manufacturer: Dell Technologies

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Serial Number: DTI-22-89012

## 5. DEPRECIATION POLICIES

1 All fixed assets are depreciated using the straight-line method over

2 Estimated useful lives by asset category:

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Manufacturing Equipment: 7 years

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R&D Equipment: 5 years

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Testing Equipment: 5 years

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Prototype Units: 3 years

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IT Infrastructure: 4 years

## **6. CERTIFICATIONS AND COMPLIANCE**

1 All listed assets comply with relevant ISO 9001:2015 manufacturing

2 Environmental testing equipment is calibrated and certified quarterly

## **7. LEGAL NOTICES**

1 This Fixed Asset Register is confidential and proprietary to Polar Dynamics

2 All assets listed herein are owned free and clear by Polar Dynamics

## **8. AUTHENTICATION**

CERTIFIED AS ACCURATE AND COMPLETE:

/s/ Victoria Wells

Victoria Wells

Chief Financial Officer

Polar Dynamics Robotics, Inc.

Date: December 31, 2023

[COMPANY SEAL]

