R&D PROJECT TIME TRACKING RECORDS

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NaviFloor Robotics, Inc.

Period: January 1, 2023 - December 31, 2023

Document Reference: RD-TTR-2023-001

1. PROJECT OVERVIEW

1.1 Core R&D Initiatives

The following research and development projects were actively tracked durin

2023 fiscal year:

Project ATLAS (Multi-Surface Navigation Algorithm)

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Project DEPTH (Advanced LiDAR Integration System)

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Project TERRAIN (Environmental Mapping Framework)

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Project FLEET (Swarm Intelligence Protocol)

1.2 Tracking Methodology

Time tracking has been conducted using Jira Advanced with integrated GitLa
logging, providing granular documentation of research activities, developme
sprints, and testing phases. All entries are authenticated via dual-factor
verification.

2. PROJECT-SPECIFIC ALLOCATIONS

2.1 Project ATLAS

Total Hours: 12,460

- Algorithm Development: 5,840 hours
- Testing and Validation: 4,120 hours
- Documentation: 1,250 hours
- Code Review: 1,250 hours

Key Personnel:

Dr. Elena Kovacs (Chief Research Officer): 960 hours

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Senior Research Team (4 members): 8,240 hours

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Junior Researchers (3 members): 3,260 hours

2.2 Project DEPTH

Total Hours: 8,920

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Hardware Integration: 3,240 hours

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Software Development: 3,180 hours

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Field Testing: 1,850 hours

Documentation: 650 hours

Key Personnel:

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Marcus Depth (CTO): 720 hours

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Senior Engineers (3 members): 5,400 hours

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Research Associates (2 members): 2,800 hours

3. CERTIFICATION AND COMPLIANCE

3.1 Time Recording Standards

All time entries comply with:

- IRC Section 41 requirements for R&D tax credit qualification
- FASB ASC 730 guidelines for R&D accounting
- Internal time tracking protocols per NaviFloor Policy TD-2023-01

3.2 Verification Process

Time entries undergo three-tier verification:

- Project Lead review and approval
- Department Head validation
- Quarterly audit by Finance Department

4. QUALIFYING ACTIVITIES DOCUMENTATION

4.1 Research Components

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Experimental design and methodology development

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Technical uncertainty resolution attempts

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Systematic investigation of alternatives

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Documentation of failed approaches and iterations

4.2 Development Activities

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Prototype creation and testing

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Algorithm optimization and refinement

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Integration testing with existing systems

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Performance benchmarking and analysis

5. SUPPORTING DOCUMENTATION

5.1 Referenced Materials

-

Project charter documents

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Sprint planning records

Code repository commits

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Technical documentation

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Test results and validation reports

-

Research notebooks and laboratory records

5.2 Storage Location

All supporting documentation is maintained in:

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Electronic format: SecureVault System (SVS-2023)

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Physical format: Secure Document Storage Facility (Building B, Room 405)

Backup: AWS S3 (encrypted) with retention period of 7 years

6. CERTIFICATION

The undersigned hereby certify that these time tracking records are accurate a complete to the best of our knowledge and belief. All recorded activities qualify as research and development under applicable regulations and interna policies.

Certified by:

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Dr. Elena Kovacs

Chief Research Officer

Date: December 31, 2023

James Wilson

Chief Financial Officer

Date: December 31, 2023

7. LEGAL DISCLAIMER

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Document Version: 1.0

Last Updated: December 31, 2023

Retention Period: 7 years from date of certification