

STATE UNEMPLOYMENT INSURANCE RECORDS

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NAVIFLOOR ROBOTICS, INC.

For Period: January 1, 2021 - December 31, 2023

Document Reference: SUI-2023-NFR-001

1. CERTIFICATION OF RECORDS

The undersigned, James Wilson, Chief Financial Officer of NaviFloor Robotics, Inc., a Delaware corporation (the "Company"), hereby certifies that the following information regarding the Company's State Unemployment Insurance

("SUI") records is true and accurate to the best of my knowledge as of December 31, 2023.

2. STATE UNEMPLOYMENT INSURANCE ACCOUNT

-

1. Primary State of Operations: Delaware

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Account Number: 54981-2018

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Effective Date: March 15, 2018

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Current Status: Active and in Good Standing

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2. Additional State Registrations:

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California (Account #CA-892371)

-

Massachusetts (Account #MA-456123)

-

Texas (Account #TX-789456)

-

Michigan (Account #MI-234567)

3. CONTRIBUTION RATES AND PAYMENT HISTOR

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1. Delaware (Primary State)

-

2023 Rate: 2.8%

-

2022 Rate: 3.1%

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2021 Rate: 3.4%

-

All payments current and filed timely

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Experience rating: Positive reserve ratio

-

2. California

-

2023 Rate: 3.2%

-

2022 Rate: 3.4%

-

2021 Rate: 3.6%

-

All payments current and filed timely

-

3. Massachusetts

-

2023 Rate: 2.9%

-

2022 Rate: 3.2%

-

2021 Rate: 3.5%

-

All payments current and filed timely

-

4. Texas

-

2023 Rate: 2.7%

-

2022 Rate: 2.9%

-

2021 Rate: 3.1%

-

All payments current and filed timely

-

5. Michigan

- - 6 -

2023 Rate: 2.6%

-

2022 Rate: 2.8%

-

2021 Rate: 3.0%

-

All payments current and filed timely

4. COMPLIANCE AND REPORTING STATUS

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1. Filing Compliance

-

All quarterly returns filed timely for all jurisdictions

- - 7 -

No outstanding notices or assessments

-

Electronic filing implemented in all jurisdictions

-

Automated payment systems in place

-

2. Audit History

-

Delaware: Last audit completed Q2 2022 - No findings

-

California: No audits conducted

-

Massachusetts: Last audit completed Q4 2021 - Minor adjustments resolved

- - 8 -

Texas: No audits conducted

-

Michigan: No audits conducted

5. CLAIMS HISTORY AND EXPERIENCE

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1. Claims Summary (2021-2023)

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Total Claims Filed: 14

-

Approved Claims: 9

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Denied Claims: 5

- - 9 -

Total Benefits Charged: \$127,850

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2. Claims by Year

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2023: 4 claims (2 approved, 2 denied)

-

2022: 6 claims (4 approved, 2 denied)

-

2021: 4 claims (3 approved, 1 denied)

6. SPECIAL CONSIDERATIONS

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1. Multi-State Operations

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Properly registered in all states with active operations

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Compliant with all state-specific reporting requirements

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Successfully maintaining separate state account records

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2. Remote Worker Compliance

-

Updated policies implemented for remote worker SUI reporting

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Proper state allocation procedures in place

-

Regular compliance reviews conducted

7. PENDING MATTERS

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1. Open Items

-

Massachusetts rate review petition filed October 2023

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California voluntary contribution analysis in progress

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Texas workforce commission information request (due February 2024)

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2. Anticipated Changes

- - 12 -

Expected rate decrease in Delaware for 2024

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Potential new state registration for planned expansion into Nevada

8. CERTIFICATION

The undersigned hereby certifies that this document and all attachments are true and accurate representations of the Company's State Unemployment Insurance records as of the date below.

Executed this 31st day of December, 2023

By: _

James Wilson

Chief Financial Officer

NaviFloor Robotics, Inc.

9. DISCLAIMER

This document is confidential and proprietary to NaviFloor Robotics, Inc. The information contained herein is provided for due diligence purposes only and should not be relied upon for any other purpose. The Company makes no representations or warranties regarding the accuracy or completeness of the information provided herein.

