

EMPLOYEE PAYROLL TAX RECORDS 2023

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NaviFloor Robotics, Inc.

A Delaware Corporation

EIN: 82-4731958

1. DOCUMENT PURPOSE AND SCOPE

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1. This document summarizes the payroll tax records and compliance status

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2. This record covers all full-time and part-time employees, including executives.

2. PAYROLL TAX FILING STATUS

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1. Federal Tax Deposits

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Form 941 filed quarterly with timely deposits

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Q1 2023: Filed April 15, 2023

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Q2 2023: Filed July 15, 2023

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Q3 2023: Filed October 15, 2023

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Q4 2023: Filed January 15, 2024

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2. State Tax Compliance

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Delaware Withholding Tax (Form W1): Filed monthly

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Multi-state withholding for remote employees: CA, MA, TX, NY

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All state unemployment insurance payments current

3. PAYROLL STATISTICS AND WITHHOLDING SUMMARY

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1. Employee Count

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Total W-2 Employees (Year-end 2023): 187

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Full-time: 165

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Part-time: 22

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New Hires in 2023: 45

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Terminations in 2023: 28

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2. Aggregate Withholding Data

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Federal Income Tax Withheld: \$4,875,632

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Social Security Tax: \$1,892,450

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Medicare Tax: \$442,675

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Additional Medicare Tax: \$85,320

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State Income Tax (All jurisdictions): \$1,654,890

4. COMPLIANCE CERTIFICATIONS

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1. The Company certifies that:

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All required payroll tax deposits were made timely

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Form W-2s were distributed to employees by January 31, 2024

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Form W-3 transmitted to Social Security Administration by January 31, 2024

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All state annual reconciliation returns filed by respective due dates

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2. Third-Party Verification

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ADP serves as payroll processor (Contract #ADP-2023-4589)

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Ernst & Young LLP performed quarterly payroll tax compliance reviews

5. SPECIAL CONSIDERATIONS

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1. Equity Compensation

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RSU withholding properly calculated for 42 employees

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ISO exercise reporting completed for applicable transactions

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Section 83(b) elections tracked and reported

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2. Remote Worker Compliance

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Multi-state withholding matrix maintained

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Nexus determinations documented

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State-specific withholding certificates maintained

6. AUDIT AND VERIFICATION

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1. Internal Controls

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Bi-weekly payroll reconciliation performed

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Monthly compliance checklist completed

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Quarterly internal audit review conducted

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2. External Verification

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No open IRS inquiries or audits

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Clean opinion from external auditors on payroll controls

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SOC 1 Type II certification maintained

7. DOCUMENT RETENTION

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1. Record Maintenance

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Digital copies maintained in ADP system

- - 9 -

Backup records stored in compliance with IRS Rev. Proc. 98-25

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Seven-year retention policy implemented

8. CERTIFICATION

The undersigned hereby certifies that this document accurately reflects the payroll tax records and compliance status of NaviFloor Robotics, Inc. for the 2023 tax year.

Dated: January 31, 2024

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—

James Wilson

Chief Financial Officer

NaviFloor Robotics, Inc.

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Maria Rodriguez

Director of Tax Compliance

NaviFloor Robotics, Inc.

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[Document Control: TAX-2023-PR-001]

[Last Updated: January 31, 2024]

[Version: 1.0 Final]

