

Protective Section 83(b) Election

The undersigned taxpayer hereby elects, pursuant to Section 83(b) of the Internal Revenue Code of 1986, as amended, to include in gross income as compensation for services the excess (if any) of the fair market value of the units described below over the amount paid for those units.

1. The name, social security number and address of the undersigned taxpayer, and the taxable year for which this election is being made, are:

TAXPAYER'S NAME: Prashant Tewari

TAXPAYER'S SOCIAL SECURITY NUMBER: 354-94-4393

TAXPAYER'S ADDRESS: 32409 Pinebrook Lane
Pepper Pike OH 44124

TAXABLE YEAR: Calendar Year 2025

2. The property which is the subject of this election is 9,300 Class C-1 Units, 7,800 Class C-2 Units, 5,900 Class C-3 Units, and 3,100 Class C-4 Units (collectively, the "**Units**") of RVF AM I, LLC, a Delaware limited liability company (the "**Company**").

3. The property was transferred to the undersigned taxpayer on October 6th, 2025.

4. The property is subject to the following restrictions: The undersigned taxpayer's right to retain the Units is contingent upon the continued employment of the undersigned taxpayer with the Company or any of its subsidiaries through certain vesting dates or events. If the undersigned taxpayer's employment with the Company or its subsidiary terminates under certain circumstances, then some or all of the Units will be forfeited to the Company without consideration. Further, the Units are subject to transfer and other restrictions set forth in an operating agreement and award agreement.


5. The fair market value of the property at the time of transfer is \$0. The Units qualify as "profits interests" for federal income tax purposes as set forth in Revenue Procedure 93-27, 1993-2 C.B. 343.

6. For the property transferred, the undersigned taxpayer paid \$0.

7. The amount to include in gross income is \$0.

The undersigned taxpayer will file this election with the Internal Revenue Service ("**IRS**") office with which the taxpayer files his or her annual income tax return no later than 30 days after the date of transfer of the property. A copy of the election also will be furnished to the person(s) for whom the services were performed. The undersigned taxpayer is the person performing the services in connection with which the property was transferred.

Dated: 10/22/2025



Signature of Taxpayer

Instructions for Section 83(b) Election

1. The form must be filed (a) no later than the 30th day after the date the Units have been transferred to the taxpayer, and (b) with the IRS Center (or other IRS office) at which the taxpayer files his or her federal income tax return.
2. In addition, the taxpayer must submit one copy of the form to the person(s) for whom services are performed.
3. The Section 83(b) election, once made, is irrevocable (unless the IRS consents to the revocation).
4. Note that the taxpayer must ***sign and date*** the form and insert his or her social security number and address where indicated in Section 1. **This instruction sheet should not be filed with the form.**