

VERIFICATION ENGAGEMENT LETTER

Partner Pod License — Pre-Sign-Off Structural Diagnostic

| SERVICE PROVIDER | CLIENT |
|--|--|
| Sifa Tech LLC (FinanceOCR) 1001 Wilshire Blvd Los Angeles, CA 90017 emmanuel@financeocr.com (916) 477-8427 | _____ Firm name _____ Primary contact _____ Email · Phone |

| ENGAGEMENT TERM | FEE | ASSURANCE | EFFECTIVE DATE |
|--|---------------------------------------|--|-------------------------------------|
| 6 months from signature No auto-renewal | \$15,000 USD Fixed · No usage caps | 30-day workpaper assurance included | Upon execution & payment receipt |

PURPOSE

This engagement letter confirms the terms under which Sifa Tech LLC (operating as FinanceOCR) will provide structural integrity verification services to the Client identified above. This is a professional services engagement — not a software license. FinanceOCR delivers workpaper-ready diagnostic outputs; Client retains full professional judgment over all findings.

01 Scope of Services

FinanceOCR provides pre-sign-off structural validation of tax export files. The diagnostic answers one core question: **can the apportionment factor be proven from the exported components?** This check does not determine whether the factor is correct — it determines whether the factor can be proven from the export. Those are different questions, and standard review only answers the first one.

Per-scan deliverables — generated on every diagnostic run:

- ◆ 17-point structural diagnostic (CF-01 through CF-17) on SALT apportionment schedules, multi-entity rollups, and provision exports from CCH Axxess, GoSystem RS, ONESOURCE, and Corptax
- ◆ Export Exception Summary (PDF) — Structural Reliability Score, CF-15 re-derivation result, finding-level detail with cause classification, SHA-256 provenance hash, preparer attestation block
- ◆ Data Consistency Scorecard (PDF) — 4-dimension breakdown (Structural, Calculation, Jurisdiction, Compliance), Diagnostic ID, SHA-256
- ◆ Pre-Sign-Off Structural Validation Control (PDF) — 17-check roster with PASS/CONVENTION results; for E&O; insurers and risk committees
- ◆ Corrected Workpaper Reference (Excel) — CF-15 re-derivation tab, exception log; structural repairs applied, numeric values never modified
- ◆ Validation Workpaper Note (TXT) — copy-paste ready for CaseWare, SharePoint, CCH binder, or equivalent systems
- ◆ Data Processing Log (PDF) — SHA-256 provenance hash, processing steps, deletion schedule, chain-of-custody record

Pod License deliverables — across the six-month term:

- ◆ Unlimited diagnostic scans across all four supported platforms during the engagement term
- ◆ Master Export Integrity Summary at engagement close — portfolio-level findings aggregated across all files diagnosed during the term, formatted for risk committee review
- ◆ Standard business hours support with priority response during active filing deadline windows

What this engagement does not include: No tax advice, nexus determinations, filing positions, or professional conclusions. CF-15 cause codes are diagnostic classifications requiring human verification at source — not determinations of preparer error or tax position. Professional judgment on all findings remains with Client.

02 Term & Fee

Engagement term: Six (6) months from date of execution. Coverage activates immediately upon execution and payment receipt. No auto-renewal — engagement terminates automatically at term end unless renewed in writing.

Engagement fee: \$15,000 USD. Covers one (1) tax partner and direct team members. No usage caps on diagnostic scans during the engagement term. Practice-level and firm-wide licenses available separately — contact emmanuel@financeocr.com.

03 **Payment**

Payment is due upon execution. Engagement activates upon payment receipt. Three methods accepted:

- ◆ **Card or ACH (Stripe):** Immediate activation — account provisioned within minutes
- ◆ **Net 30 Invoice:** Activation upon invoice receipt. For firms with AP or procurement requirements. Invoice to billing@financeocr.com.
- ◆ **Wire transfer or check:** Contact emmanuel@financeocr.com to arrange. Activation upon funds receipt.

04 **Data Handling & Security**

All diagnostic processing occurs client-side in the reviewer's browser. No file content is transmitted to FinanceOCR infrastructure at any point. **Every architectural claim below is independently verifiable by Client's IT team using standard browser developer tools — no trust required.**

- ◆ **In-browser processing:** No disk writes, no server storage, no file transmission
- ◆ **PII detection:** SSN, EIN, credit card, and bank account patterns detected and rejected at ingestion before any processing begins
- ◆ **SHA-256 provenance:** Hash computed locally for every file, embedded in all artifacts. Independently verifiable via PowerShell `Get-FileHash`
- ◆ **Client-side outputs:** All artifacts generated in-browser and downloaded directly — not fetched from FinanceOCR servers

Technical Architecture Memo available at financeocr.com/it-security.pdf for InfoSec review prior to engagement.

05 **Insurance & NDA**

Professional Liability (E&O): \$2,000,000 per occurrence and aggregate. Policy No. N9PL487773. Issued by Berkshire Hathaway Direct Insurance Company (biBERK). Policy period: 01/29/2026 – 01/29/2027. Certificate of Insurance provided at engagement start; Client named as certificate holder upon request.

Cyber Liability: \$1,000,000 aggregate. Included under the same policy. Client may be named as additional insured upon request.

One-Way Non-Disclosure Agreement covering the engagement period is included in the engagement packet. Confidentiality obligations run solely from FinanceOCR to Client. Mutual obligations survive termination for five (5) years from date of last upload.

06 30-Day Workpaper Assurance

Within the first 30 days, Client's team runs the diagnostic on 3–5 export files. Two outcomes — both documented:

- ◆ **Findings surfaced:** Export Exception Summaries document what was found, cause code, and estimated resolution time before sign-off
- ◆ **Files are clean:** Export Exception Summaries document that structural validation was performed — the audit trail that did not exist before

Assurance condition: If the diagnostic output is not something Client's team would attach to an engagement workpaper before sign-off — for any reason — the engagement terminates with a full refund. Written notice to emmanuel@financeocr.com is sufficient. No questions asked.

07 Termination & Exit

Either party may terminate with written notice. Upon termination:

- ◆ Client retains all diagnostic outputs already generated
- ◆ Retained SHA-256 provenance hashes deleted within 30 days; written confirmation provided
- ◆ If terminated under 30-day assurance: full refund within 10 business days
- ◆ If terminated after the 30-day assurance window: no refund of remaining term unless otherwise agreed in writing

08 Liability

Total liability under this engagement is limited to the engagement fee paid (\$15,000), except for claims covered by applicable insurance policies described in Section 05. FinanceOCR is not liable for indirect, incidental, consequential, or punitive damages.

The diagnostic identifies structural data consistency conditions only. Cause codes are diagnostic classifications requiring human verification at source — not determinations of preparer responsibility or tax position. Professional judgment on all findings remains with Client.

EXECUTION

By signing below, the parties agree to the terms of this Verification Engagement Letter.

| | |
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| SERVICE PROVIDER (Pre-Signed) | CLIENT (Signature Required) |
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| <p><i>/s/ Emmanuel Kyumba</i></p> <p><i>Emmanuel Kyumba</i> <i>Founder & CEO, Sifa Tech LLC (FinanceOCR)</i> <i>Date: May 2026</i></p> | <p>Signature: _____</p> <p>Name: _____</p> <p>Title: _____</p> <p>Firm: _____</p> <p>Date: _____</p> |
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Structural screening only — not tax advice, nexus determinations, or filing recommendations. CF-15 cause codes are diagnostic classifications requiring human verification at source. Professional judgment remains with Client on all findings. FinanceOCR (Sifa Tech LLC) - financeocr.com · emmanuel@financeocr.com · (916) 477-8427