Authorization for Credit Card Transactions

Department of Homeland Security

Form G-1450

How To Fill Out Form G-1450

1. Type or print legibly in black ink.
2. Complete the "**Applicant's/Petitioner's/Requester's Information**," "**Credit Card Billing Information**," and "**Credit Card Information**" sections and sign the authorization. **NOTE:** The credit card must be issued by a U.S. bank.
3. Place your Form G-1450 ON TOP of your application, petition, or request package.

NOTE: Failure to provide the requested information may result in DHS and your financial institution not accepting the payment. DHS cannot process credit card payments without an authorized signature.

NOTE: Please see the USCIS Form G-1450 website for additional information.

We recommend that you print or save a copy of your completed Form G-1450 to review in the future and for your records.

By completing this transaction, you agree that you have paid for a government service and that the filing fee, biometric services fee and all related financial transactions are final and not refundable, regardless of any action DHS takes on an application, petition, or request. You must submit all fees in the exact amounts. DHS will charge your credit card up to the amount you authorize below.

Please refer to the form(s) you are filing for additional information, or you may call the USCIS Customer Contact number at **1-800-375-5283**. For TTY (deaf or hard of hearing) call: **1-800-767-1833**.

Applicant's/Petitioner's/Requester's Information (Full Legal Name)

Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)
Haroldo Marton	N/A	DE OLIVEIRA

Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)

Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)

Credit Card Holder's Billing Address:

Street Number and Name	Apt. Ste. Flr. ☐ ☐ ☐	Number
City or Town	**State**	**ZIP Code**

Credit Card Holder's Signature and Contact Information:

Credit Card Holder's Signature

Credit Card Holder's Daytime Telephone Number	Credit Card Holder's Email Address

Credit Card Information

Credit Card Number	Credit Card Type:	Authorized Payment Amount
	☐ Visa ☐ MasterCard ☐ American Express ☐ Discover	$ 715.00
Credit Card Expiration Date (mm/yyyy) CVV Code		

Authorization for Credit Card Transactions

Department of Homeland Security

Form G-1450

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Applicant's/Petitioner's/Requester's Information (Full Legal Name)

Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)
Haroldo Marton	N/A	DE OLIVEIRA

Credit Card Billing Information (Credit Card Holder's Name as it Appears on the Card)

Given Name (First Name)	Middle Name (if any)	Family Name (Last Name)

Credit Card Holder's Billing Address:

Street Number and Name	Apt. Ste. Flr. ☐ ☐ ☐	Number
City or Town	**State**	**ZIP Code**

Credit Card Holder's Signature and Contact Information:

Credit Card Holder's Signature

Credit Card Holder's Daytime Telephone Number	Credit Card Holder's Email Address

Credit Card Information

Credit Card Number	**Credit Card Type:** ☐ Visa ☐ MasterCard ☐ American Express ☐ Discover	Authorized Payment Amount
		$ 300.00
Credit Card Expiration Date (mm/yyyy) CVV Code		

YOUSA Law Firm

EB-2 IMMIGRANT PETITION
WITH REQUEST FOR A NATIONAL INTEREST WAIVER

Petitioner: OLIVEIRA, Haroldo Marton de

HS Law Corp
P.O Box 90487
San Diego - CA - United States

YOUSA
Law Firm

TABLE OF CONTENTS

Petitioner: **OLIVEIRA, Haroldo Marton de**
Type of Petition: **I-140, EB-2 National Interest Waiver**
Classification Sought: **Immigration and Nationality Act 203(b)(2)(B)**

+1 510 714 0100 +1 415 425 2508 **PO BOX** 90487 **ZIP CODE** 92169

	• Letters of Support and Resume:
	- Mr. Danish Niazy
	- Mr. Anthony Vermes
	- Mr. Hamilton Bokaleff
	- Mr. Kevin Martin
	• Financial Feasibility
	  • Saving accounts Statement
	  • Tax returns
	  • Property Purchase documents
	  • Currency Conversion

<u>Exhibit D</u> **PERSONAL DOCUMENTS**	• Birth Certificate and Corresponding Translation • Marriage Certificate and Corresponding Translation • Passport's Biometrics Page • US visa • I-94 • Derivatives' Passport Biometrics • Derivative's Birth Certificate and Corresponding Translation • Derivative's I-94

e-Notification of Application/Petition Acceptance

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form G-1145

What Is the Purpose of This Form?

Use this form to request an electronic notification (e-Notification) when U.S. Citizenship and Immigration Services accepts your immigration application. This service is available for applications filed at a USCIS Lockbox facility.

General Information

Complete the information below and clip this form to the first page of your application package. You will receive one e-mail and/or text message for each form you are filing.

We will send the e-Notification within 24 hours after we accept your application. Domestic customers will receive an e-mail and/or text message; overseas customers will only receive an e-mail. Undeliverable e-Notifications cannot be resent.

The e-mail or text message will display your receipt number and tell you how to get updated case status information. It will not include any personal information. The e-Notification does not grant any type of status or benefit; rather it is provided as a convenience to customers.

USCIS will also mail you a receipt notice (I-797C), which you will receive within 10 days after your application has been accepted; use this notice as proof of your pending application or petition.

USCIS Privacy Act Statement

AUTHORITIES: The information requested on this form is collected pursuant to section 103(a) of the Immigration and Nationality Act, as amended INA section 101, et seq.

PURPOSE: The primary purpose for providing the information on this form is to request an electronic notification when USCIS accepts immigration form. The information you provide will be used to send you a text and/or email message.

DISCLOSURE: The information you provide is voluntary. However, failure to provide the requested information may prevent USCIS from providing you a text and/or email message receipting your immigration form.

ROUTINE USES: The information provided on this form will be used by and disclosed to DHS personnel and contractors in accordance with approved routine uses, as described in the associated published system of records notices [**DHS/USCIS-007 - Benefits Information System and DHS/USCIS-001 - Alien File (A-File) and Central Index System (CIS)**, which can be found at www.dhs.gov/privacy]. The information may also be made available, as appropriate for law enforcement purposes or in the interest of national security.

Complete this form and clip it on top of the first page of your immigration form(s).

Applicant/Petitioner Full Last Name	Applicant/Petitioner Full First Name	Applicant/Petitioner Full Middle Name
DE OLIVEIRA	Haroldo Marton	N/A

Email Address	Mobile Phone Number (Text Message)
hmarton@hotmail.com	

Notice of Entry of Appearance as Attorney or Accredited Representative

Department of Homeland Security

DHS Form G-28
OMB No. 1615-0105
Expires 05/31/2021

Part 1. Information About Attorney or Accredited Representative

1. USCIS Online Account Number (if any) ► 0 0 7 4 9 2 6 2 5 4 3 8

Name of Attorney or Accredited Representative

2.a. Family Name (Last Name): HAVERROTH SILVA
2.b. Given Name (First Name): Otavio
2.c. Middle Name: N/A

Address of Attorney or Accredited Representative

3.a. Street Number and Name: PO Box 90487
3.b. ☐ Apt. ☐ Ste. ☐ Flr. N/A
3.c. City or Town: San Diego
3.d. State: CA 3.e. ZIP Code: 92169
3.f. Province: N/A
3.g. Postal Code: N/A
3.h. Country: USA

Contact Information of Attorney or Accredited Representative

4. Daytime Telephone Number: 5102419336
5. Mobile Telephone Number (if any): 5102419336
6. Email Address (if any): otavio@legalhs.com
7. Fax Number (if any): N/A

Part 2. Eligibility Information for Attorney or Accredited Representative

Select **all applicable** items.

1.a. ☒ I am an attorney eligible to practice law in, and a member in good standing of, the bar of the highest courts of the following states, possessions, territories, commonwealths, or the District of Columbia. If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

Licensing Authority: California

1.b. Bar Number (if applicable): 343486

1.c. I (select **only one** box) ☒ am not ☐ am subject to any order suspending, enjoining, restraining, disbarring, or otherwise restricting me in the practice of law. If you are subject to any orders, use the space provided in **Part 6. Additional Information** to provide an explanation.

1.d. Name of Law Firm or Organization (if applicable): HS Law Corp

2.a. ☐ I am an accredited representative of the following qualified nonprofit religious, charitable, social service, or similar organization established in the United States and recognized by the Department of Justice in accordance with 8 CFR part 1292.

2.b. Name of Recognized Organization: N/A

2.c. Date of Accreditation (mm/dd/yyyy): N/A

3. ☐ I am associated with N/A, the attorney or accredited representative of record who previously filed Form G-28 in this case, and my appearance as an attorney or accredited representative for a limited purpose is at his or her request.

4.a. ☐ I am a law student or law graduate working under the direct supervision of the attorney or accredited representative of record on this form in accordance with the requirements in 8 CFR 292.1(a)(2).

4.b. Name of Law Student or Law Graduate: N/A

Part 3. Notice of Appearance as Attorney or Accredited Representative

If you need extra space to complete this section, use the space provided in **Part 6. Additional Information**.

This appearance relates to immigration matters before (select **only one** box):

1.a. ☒ U.S. Citizenship and Immigration Services (USCIS)

1.b. List the form numbers or specific matter in which appearance is entered.

I-140, ETA 9089

2.a. ☐ U.S. Immigration and Customs Enforcement (ICE)

2.b. List the specific matter in which appearance is entered.

N/A

3.a. ☐ U.S. Customs and Border Protection (CBP)

3.b. List the specific matter in which appearance is entered.

N/A

4. Receipt Number (if any)

► N/A

5. I enter my appearance as an attorney or accredited representative at the request of the (select **only one** box):

☐ Applicant ☒ Petitioner ☐ Requestor
☐ Beneficiary/Derivative ☐ Respondent (ICE, CBP)

Information About Client (Applicant, Petitioner, Requestor, Beneficiary or Derivative, Respondent, or Authorized Signatory for an Entity)

6.a. Family Name (Last Name): DE OLIVEIRA

6.b. Given Name (First Name): Haroldo Marton

6.c. Middle Name: N/A

7.a. Name of Entity (if applicable)

N/A

7.b. Title of Authorized Signatory for Entity (if applicable)

N/A

8. Client's USCIS Online Account Number (if any)

► N/A

9. Client's Alien Registration Number (A-Number) (if any)

► A- N/A

Client's Contact Information

10. Daytime Telephone Number

+1(905) 616-3524

11. Mobile Telephone Number (if any)

+1(905) 616-3524

12. Email Address (if any)

hmarton@hotmail.com

Mailing Address of Client

NOTE: Provide the client's mailing address. **Do not** provide the business mailing address of the attorney or accredited representative **unless** it serves as the safe mailing address on the application or petition being filed with this Form G-28.

13.a. Street Number and Name: PO Box 90487

13.b. ☐ Apt. ☐ Ste. ☐ Flr. N/A

13.c. City or Town: San Diego

13.d. State: CA **13.e.** ZIP Code: 92169

13.f. Province: N/A

13.g. Postal Code: N/A

13.h. Country

USA

Part 4. Client's Consent to Representation and Signature

Consent to Representation and Release of Information

I have requested the representation of and consented to being represented by the attorney or accredited representative named in **Part 1.** of this form. According to the Privacy Act of 1974 and U.S. Department of Homeland Security (DHS) policy, I also consent to the disclosure to the named attorney or accredited representative of any records pertaining to me that appear in any system of records of USCIS, ICE, or CBP.

Part 4. Client's Consent to Representation and Signature (continued)

Options Regarding Receipt of USCIS Notices and Documents

USCIS will send notices to both a represented party (the client) and his, her, or its attorney or accredited representative either through mail or electronic delivery. USCIS will send all secure identity documents and Travel Documents to the client's U.S. mailing address.

If you want to have notices and/or secure identity documents sent to your attorney or accredited representative of record rather than to you, please select **all applicable** items below. You may change these elections through written notice to USCIS.

1.a. ☒ I request that USCIS send original notices on an application or petition to the business address of my attorney or accredited representative as listed in this form.

1.b. ☒ I request that USCIS send any secure identity document (Permanent Resident Card, Employment Authorization Document, or Travel Document) that I receive to the U.S. business address of my attorney or accredited representative (or to a designated military or diplomatic address in a foreign country (if permitted)).

NOTE: If your notice contains Form I-94, Arrival-Departure Record, USCIS will send the notice to the U.S. business address of your attorney or accredited representative. If you would rather have your Form I-94 sent directly to you, select **Item Number 1.c.**

1.c. ☐ I request that USCIS send my notice containing Form I-94 to me at my U.S. mailing address.

Signature of Client or Authorized Signatory for an Entity

2.a. Signature of Client or Authorized Signatory for an Entity

➡ [signature]

2.b. Date of Signature (mm/dd/yyyy) 02/10/2026

Part 5. Signature of Attorney or Accredited Representative

I have read and understand the regulations and conditions contained in 8 CFR 103.2 and 292 governing appearances and representation before DHS. I declare under penalty of perjury under the laws of the United States that the information I have provided on this form is true and correct.

1. a. Signature of Attorney or Accredited Representative

[signature]

1.b. Date of Signature (mm/dd/yyyy) 02/10/2026

2.a. Signature of Law Student or Law Graduate

N/A

2.b. Date of Signature (mm/dd/yyyy) N/A

Part 6. Additional Information

If you need extra space to provide any additional information within this form, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this form or attach a separate sheet of paper. Type or print your name at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1.a Family Name (Last Name): DE OLIVEIRA

1.b. Given Name (First Name): Haroldo Marton

1.c. Middle Name: N/A

2.a. Page Number: N/A **2.b.** Part Number: N/A **2.c.** Item Number: N/A

2.d. N/A

3.a. Page Number: N/A **3.b.** Part Number: N/A **3.c.** Item Number: N/A

3.d. N/A

4.a. Page Number: N/A **4.b.** Part Number: N/A **4.c.** Item Number: N/A

4.d. N/A

5.a. Page Number: N/A **5.b.** Part Number: N/A **5.c.** Item Number: N/A

5.d. N/A

6.a. Page Number: N/A **6.b.** Part Number: N/A **6.c.** Item Number: N/A

6.d. N/A

Immigrant Petition for Alien Workers

Department of Homeland Security
U.S. Citizenship and Immigration Services

USCIS
Form I-140
OMB No. 1615-0015
Expires 02/28/2027

For USCIS Use Only	Fee Stamp	Priority Date	Consulate	Action Block

Classification

- ☐ 203(b)(1)(A) Alien of Extraordinary Ability
- ☐ 203(b)(1)(B) Outstanding Professor or Researcher
- ☐ 203(b)(1)(C) Multinational Executive or Manager
- ☐ 203(b)(2) Member of Professions with Advanced Degree/Exceptional Ability
- ☐ 203(b)(3)(A)(i) Skilled Worker
- ☐ 203(b)(3)(A)(ii) Professional
- ☐ 203(b)(3)(A)(iii) Other Worker

Certification

- ☐ National Interest Waiver (NIW)
- ☐ Schedule A, Group I
- ☐ Schedule A, Group II

Remarks

To be completed by an Attorney or Accredited Representative (if any).	☒ Select this box if Form G-28 or Form G-28I is attached.	Attorney State Bar Number (if applicable)	Attorney or Accredited Representative USCIS Online Account Number (if any)
		343486	0 0 7 4 9 2 6 2 5 4 3 8

► START HERE - Type or print in black ink.

Part 1. Information About the Person or Organization Filing This Petition

If an individual is filing this petition, answer **Item Numbers 1.a. - 1.c.** If a company or organization is filing this petition, answer **Item Number 2.**

1.a. Family Name (Last Name): DE OLIVEIRA

1.b. Given Name (First Name): Haroldo Marton

1.c. Middle Name: N/A

2. Company or Organization Name: N/A

Mailing Address

(USCIS ZIP Code Lookup)

3.a. In Care Of Name: Otavio HAVERROTH SILVA

3.b. Street Number and Name: PO Box 90487

3.c. ☐ Apt. ☐ Ste. ☐ Flr. N/A

3.d. City or Town: San Diego

3.e. State: CA **3.f.** ZIP Code: 92169

3.g. Province: N/A

3.h. Postal Code: N/A

3.i. Country: USA

Other Information

4. IRS Employer Identification Number (EIN) ► N/A

5. Are you a nonprofit organized as tax exempt or a governmental research organization? ☐ Yes ☒ No

6. Do you currently employ a total of 25 or fewer full-time equivalent employees in the United States, including all affiliates or subsidiaries of this company/organization? ☒ Yes ☐ No

7. U.S. Social Security Number (SSN) (if any) ► 8 3 5 2 3 0 0 0 4

8. USCIS Online Account Number (if any) ► N/A

Part 2. Petition Type

This petition is being filed for (select **only one** box):

1.a. ☐ An alien of extraordinary ability.

1.b. ☐ An outstanding professor or researcher.

1.c. ☐ A multinational executive or manager.

1.d. ☐ A member of the professions holding an advanced degree or an alien of exceptional ability (who is **NOT** seeking a National Interest Waiver (NIW)).

1.e. ☐ A professional (at a minimum, possessing a bachelor's degree or a foreign degree equivalent to a U.S. bachelor's degree).

Part 2. Petition Type (continued)

1.f. ☐ A skilled worker (requiring at least two years of specialized training or experience).

1.g. ☐ Any other worker (requiring less than two years of training or experience).

1.h. ☒ An alien applying for an NIW (who **IS** a member of the professions holding an advanced degree or an alien of exceptional ability).

This petition is being filed (select **only one** box):

2.a. ☐ To amend a previously filed petition.

Previous Petition Receipt Number ► N/A

2.b. ☐ For the Schedule A, Group I or II designation.

Part 3. Information About the Person for Whom You Are Filing

1.a. Family Name (Last Name): DE OLIVEIRA

1.b. Given Name (First Name): Haroldo Marton

1.c. Middle Name: N/A

Mailing Address

2.a. In Care Of Name: Otavio HAVERROTH SILVA

2.b. Street Number and Name: PO Box 90487

2.c. ☐ Apt. ☐ Ste. ☐ Flr. N/A

2.d. City or Town: San Diego

2.e. State: CA 2.f. ZIP Code: 92169

2.g. Province: N/A

2.h. Postal Code: N/A

2.i. Country: USA

Other Information

3. Date of Birth (mm/dd/yyyy): 11/19/1966

4. City/Town/Village of Birth: Sao Paulo

5. State or Province of Birth: Brazil

6. Country of Birth: Brazil

7. Country of Citizenship or Nationality: Canada

8. Alien Registration Number (A-Number) (if any) ► A- N/A

9. U.S. SSN (if any) ► 8 3 5 2 3 0 0 0 4

Information About His or Her Last Arrival in the United States

If the person for whom you are filing is in the United States, provide the following information.

10. Date of Last Arrival (mm/dd/yyyy): 12/31/2025

11.a. Form I-94 Arrival-Departure Record Number ► 1 0 2 0 1 6 5 7 7 A 4

11.b. Expiration Date of Authorized Stay Shown on Form I-94 (mm/dd/yyyy): 08/04/2027

11.c. Status on Form I-94 (for example, class of admission, or paroled, if paroled): L1B

12. Passport Number: AJ376318

13. Travel Document Number: AJ376318

14. Country of Issuance for Passport or Travel Document: Canada

15. Expiration Date for Passport or Travel Document (mm/dd/yyyy): 09/05/2029

Part 4. Processing Information

Provide the following information for the person named in **Part 3.** (select **only one** box):

1.a. ☒ Alien will apply for a visa abroad at a U.S. Embassy or U.S. Consulate at:

1.b. City or Town: Rio de Janeiro

1.c. Country: Brazil

2.a. ☐ Alien is in the United States and will apply for adjustment of status to that of lawful permanent resident.

Part 4. Processing Information (continued)

2.b. Alien's current country of residence or, if now in the United States, last country of permanent residence abroad.

Canada

If you provided a United States address in **Part 3.**, provide the person's foreign address in **Item Numbers 3.a. - 3.f.**:

3.a. Street Number and Name: #1 2001 Atkinson Dr

3.b. ☐ Apt. ☐ Ste. ☐ Flr. N/A

3.c. City or Town: Burlington

3.d. Province: Ontario

3.e. Postal Code: L7M4H7

3.f. Country: Canada

If the person's native alphabet is other than Roman letters, type or print the person's foreign name and address in the native alphabet in **Item Numbers 4.a. - 4.c.**:

4.a. Family Name (Last Name): N/A

4.b. Given Name (First Name): N/A

4.c. Middle Name: N/A

Mailing Address

5.a. In Care Of Name: N/A

5.b. Street Number and Name: N/A

5.c. ☐ Apt. ☐ Ste. ☐ Flr. N/A

5.d. City or Town: N/A

5.e. Province: N/A

5.f. Postal Code: N/A

5.g. Country: N/A

If you answer "Yes" to **Item Numbers 6.a. - 10.**, provide the case number, office location, date of decision, and disposition of the decision in the space provided in **Part 11. Additional Information**.

6.a. Are you filing any other petitions or applications with this Form I-140? ☐ Yes ☒ No

6.b. If you answered "Yes" **to Item Number 6.a.**, select all applicable boxes:

☐ Form I-485

☐ Form I-131

☐ Form I-765

☐ Other (Provide an explanation in **Part 11. Additional Information**.)

7. Is the person for whom you are filing in removal proceedings? ☐ Yes ☒ No

8. Has any immigrant visa petition ever been filed by or on behalf of this person? ☐ Yes ☒ No

9. Are you filing this petition without an original labor certification because the original labor certification was previously submitted in support of another Form I-140? ☐ Yes ☒ No

10. If you are filing this petition without an original labor certification, are you requesting that U.S. Citizenship and Immigration Services (USCIS) request a duplicate labor certification from the Department of Labor (DOL)? ☐ Yes ☒ No

Part 5. Additional Information About the Petitioner

Type of petitioner (select **only one** box):

1.a. ☐ Employer

1.b. ☒ Self

1.c. ☐ Other (For example, Lawful Permanent Resident, U.S. citizen or any other person filing on behalf of the alien)

N/A

If a company or an organization is filing this petition, provide the following information:

2. Type of Business: N/A

3. Date Established (mm/dd/yyyy): N/A

4. Current Number of U.S. Employees: N/A

5. Gross Annual Income $ N/A

6. Net Annual Income $ N/A

7. NAICS Code ► N/A

8. Labor Certification DOL Case Number: N/A

Part 5. Additional Information About the Petitioner (continued)

9. Labor Certification DOL Filing Date (mm/dd/yyyy): N/A

10. Labor Certification Expiration Date (mm/dd/yyyy): N/A

If an individual is filing this petition, provide the following information.

11. Occupation: Delivery Architect

12. Annual Income $ 183,197

Part 6. Basic Information About the Proposed Employment

1. Job Title: General and Operations Managers

2. SOC Code ► 11 - 1021

3. Nontechnical Job Description
See page 8.

4. Is this a full-time position? ☒ Yes ☐ No

5. If the answer to **Item Number 4.** is "No," how many hours per week for the position?
N/A

6. Is this a permanent position? ☒ Yes ☐ No

7. Is this a new position? ☐ Yes ☒ No

8. Wages (Specify hour, week, month, or year):
$ 110,000.00 per Year

Worksite Location

For **Item Numbers 9.a. - 9.e.**, provide the address where the person will work if different from the address provided in **Part 1.**

9.a. Street Number and Name: To be determined

9.b. ☐ Apt. ☐ Ste. ☐ Flr. To be determined

9.c. City or Town: Chattanooga

9.d. State: TN **9.e.** ZIP Code: To be determined

Part 7. Information About the Spouse and All Children of the Person for Whom You Are Filing

For **Part 7.**, provide information on the spouse and all children related to the individual for whom you are filing this petition. Also, note if the individual will apply for a visa abroad or adjustment of status as the dependent of the individual for whom the petition is filed. If you need extra space to provide information about additional family members, use the space provided in **Part 11. Additional Information**.

Person 1

1.a. Family Name (Last Name): FERREIRA DE OLIVEIRA

1.b. Given Name (First Name): Simone Vanessa

1.c. Middle Name: N/A

2. Date of Birth (mm/dd/yyyy): 11/21/1972

3. Country of Birth: Brazil

4. Relationship: Spouse

5. Is he or she applying for adjustment of status? ☐ Yes ☒ No

6. Is he or she applying for a visa abroad? ☒ Yes ☐ No

Person 2

7.a. Family Name (Last Name): BORTOLETO FERREIRA DE OLIVEIRA

7.b. Given Name (First Name): Lucca

7.c. Middle Name: N/A

8. Date of Birth (mm/dd/yyyy): 09/28/2006

9. Country of Birth: Brazil

10. Relationship: Son

11. Is he or she applying for adjustment of status? ☒ Yes ☐ No

12. Is he or she applying for a visa abroad? ☒ Yes ☐ No

Part 7. Information About Spouse and All Children of the Person for Whom You Are Filing (continued)

Person 3

13.a. Family Name (Last Name): BORTOLETO FERREIRA DE OLIVEIRA

13.b. Given Name (First Name): Laura

13.c. Middle Name: N/A

14. Date of Birth (mm/dd/yyyy): 07/02/2003

15. Country of Birth: Brazil

16. Relationship: Daughter

17. Is he or she applying for adjustment of status? ☐ Yes ☒ No

18. Is he or she applying for a visa abroad? ☐ Yes ☒ No

Person 4

19.a. Family Name (Last Name): N/A

19.b. Given Name (First Name): N/A

19.c. Middle Name: N/A

20. Date of Birth (mm/dd/yyyy): N/A

21. Country of Birth: N/A

22. Relationship: N/A

23. Is he or she applying for adjustment of status? ☐ Yes ☐ No

24. Is he or she applying for a visa abroad? ☐ Yes ☐ No

Person 5

25.a. Family Name (Last Name): N/A

25.b. Given Name (First Name): N/A

25.c. Middle Name: N/A

26. Date of Birth (mm/dd/yyyy): N/A

27. Country of Birth: N/A

28. Relationship: N/A

29. Is he or she applying for adjustment of status? ☐ Yes ☐ No

30. Is he or she applying for a visa abroad? ☐ Yes ☐ No

Person 6

31.a. Family Name (Last Name): N/A

31.b. Given Name (First Name): N/A

31.c. Middle Name: N/A

32. Date of Birth (mm/dd/yyyy): N/A

33. Country of Birth: N/A

34. Relationship: N/A

35. Is he or she applying for adjustment of status? ☐ Yes ☐ No

36. Is he or she applying for a visa abroad? ☐ Yes ☐ No

Part 8. Contact Information, Certification, and Signature of the Petitioner or Authorized Signatory

Petitioner or Authorized Signatory's Contact Information

1.a. Petitioner's or Authorized Signatory's Family Name (Last Name)

DE OLIVEIRA

1.b. Petitioner's or Authorized Signatory's Given Name (First Name)

Haroldo Marton

2. Petitioner's or Authorized Signatory's Title

N/A

3. Petitioner's or Authorized Signatory's Daytime Telephone Number

+1(905) 616-3524

4. Petitioner's or Authorized Signatory's Mobile Telephone Number (if any)

+1(905) 616-3524

5. Petitioner's or Authorized Signatory's Email Address (if any)

hmarton@hotmail.com

Petitioner's or Authorized Signatory's Certification and Signature

If filing this petition on behalf of an organization, I certify that I am authorized to do so by the organization:

a. I reviewed and provided or authorized all of the responses and information in my petition;

b. I understood all of the responses and information contained in, and submitted with, my petition; and

c. All of the responses and information were complete, true, and correct at the time of filing

Furthermore, I authorize the release of any information from any and all of my records as authorized signatory and the petitioner's records that USCIS may need to determine the petitioner's eligibility for an immigration request and to other entities and persons where necessary for the administration and enforcement of U.S. immigration law.

6.a. Petitioner's or Authorized Signatory's Signature

6.b. Date of Signature (mm/dd/yyyy) 02/10/2026

Part 9. Interpreter's Contact Information, Certification, and Signature

Interpreter's Full Name

1.a. Interpreter's Family Name (Last Name)

N/A

1.b. Interpreter's Given Name (First Name)

N/A

2. Interpreter's Business or Organization Name

N/A

Interpreter's Contact Information

3. Interpreter's Daytime Telephone Number

N/A

4. Interpreter's Mobile Telephone Number (if any)

N/A

5. Interpreter's Email Address (if any)

N/A

Interpreter's Certification and Signature

I certify, under penalty of perjury, that I am fluent in English and N/A, and I have interpreted every question on the petition and Instructions and interpreted the petitioner's or authorized signatory's answers to the questions in that language, and the petitioner or authorized signatory informed me that they understood every instruction, question, and answer on the petition.

6.a. Interpreter's Signature

N/A

6.b. Date of Signature (mm/dd/yyyy) N/A

Part 10. Contact Information, Certification, and Signature of the Person Preparing this Petition, if Other Than the Petitioner or Authorized Signatory

Preparer's Full Name

1. Preparer's Family Name (Last Name)
HAVERROTH SILVA

Preparer's Given Name (First Name)
Otavio

2. Preparer's Business or Organization Name
HS Law Corp

Preparer's Contact Information

3. Preparer's Daytime Telephone Number
5102419336

4. Preparer's Mobile Telephone Number (if any)
5102419336

5. Preparer's Email Address (if any)
otavio@legalhs.com

Preparer's Certification and Signature

I certify, under penalty of perjury, that I prepared this petition for the petitioner or authorized signatory at their request and with express consent and that all of the responses and information contained in and submitted with the petition are complete, true, and correct and reflects only information provided by the petitioner or authorized signatory. The petitioner or authorized signatory reviewed the responses and information and informed me that they understand the responses and information in or submitted with the petition.

6. Preparer's Signature

Date of Signature (mm/dd/yyyy) 02/10/2026

Part 11. Additional Information

If you need extra space to provide any additional information within this petition, use the space below. If you need more space than what is provided, you may make copies of this page to complete and file with this petition or attach a separate sheet of paper. Type or print your name and A-Number (if any) at the top of each sheet; indicate the **Page Number**, **Part Number**, and **Item Number** to which your answer refers; and sign and date each sheet.

1. Family Name (Last Name): DE OLIVEIRA

Given Name (First Name): Haroldo Marton

Middle Name: N/A

2. IRS EIN ► N/A

3. Page Number: 4 | Part Number: 6 | Item Number: 3

Provides executive leadership by setting the company's strategic direction, overseeing consulting operations, and driving long-term growth. Ensures high-quality project delivery, builds key client and partner relationships, identifies new market opportunities, and represents the company in strategic negotiations and industry engagements.

4. Page Number: N/A | Part Number: N/A | Item Number: N/A

N/A

5. Page Number: N/A | Part Number: N/A | Item Number: N/A

N/A

6. Page Number: N/A | Part Number: N/A | Item Number: N/A

N/A

7. Page Number: N/A | Part Number: N/A | Item Number: N/A

N/A

Employment OMB Approval: 1205-0451
Expiration Date: XX/XX/XXXX

Application for Permanent Employment Certification
Form ETA-9089 – Final Determination: Permanent Employment Certification Approval
U.S. Department of Labor

PERMANENT EMPLOYMENT CERTIFICATION APPROVAL

A. U.S. Government Agency Use Only

Pursuant to the provisions of Sections 212(a)(5)(A) of the Immigration and Nationality Act, as amended, the Department hereby certifies that there are not sufficient workers who are able, willing, and qualified, and who will be available at the time of application for a visa and admission into the United States and place needed to fill the job opportunities for which certification is sought, and the permanent employment of the foreign worker will not adversely affect the wages and working conditions of workers in the United States similarly employed.

Therefore, by virtue of the signature below, the Department hereby acknowledges granting certification for the following *Application for Permanent Employment Certification* (Form ETA-9089):

1. DOL Case Number		2. Case Status
3. Employer Legal Business Name		4. Employer FEIN
5. Foreign Worker's Last (family) Name		
6. Foreign Worker's First (given) Name		
7. Foreign Worker's Middle Name(s)		
8. Job Title		
9. SOC Code	10. SOC Occupational Title	
Labor Certification Validity Information		
11. Filing Date	12. Determination Date	13. Expiration Date
14. Department of Labor Office of Foreign Labor Certification *(electronic signature)*		

Pursuant to 20 CFR 656, the aforementioned permanent labor certification is valid only for the job opportunity, the foreign worker, and the area of intended employment specified on the approved Form ETA-9089, including all appendices and any modifications approved by the Department. The aforementioned filing date on this approved *Application for Permanent Employment Certification*, established under 20 CFR 656.17(c), may be used as a priority date by the Department of Homeland Security and the Department of State, as appropriate. This approved *Application for Permanent Employment Certification* will expire if not filed in support of *Immigrant Petition for Alien Workers* (Form I-140) with the Department of Homeland Security by the aforementioned expiration date.

The foreign worker covered by this approved *Application for Permanent Employment Certification* has declared under Section B below, under penalty of perjury, that the foreign worker has read and reviewed every page of Appendix A for this approved Form ETA-9089, takes full responsibility for the accuracy of all information contained therein, and intends to accept permanent employment in the job opportunity specified on the approved Form ETA-9089, including all appendices, offered by the employer if granted a visa or an adjustment of status based on this permanent labor certification.

The employer covered by this approved *Application for Permanent Employment Certification* has declared under Section D below under penalty of perjury that it has read and reviewed every page of this approved Form ETA-9089, including all appendices, and takes full responsibility for the accuracy of all information contained therein and all documentation supporting this approved *Application for Permanent Employment Certification*, including any representations made by the employer's authorized preparer, agent or attorney, as applicable.

OMB Approval: 1205-0451
Expiration Date: XX/XX/XXXX

Application for Permanent Employment Certification
Form ETA-9089 – Final Determination: Permanent Labor Certification Approval
U.S. Department of Labor

B. Foreign Worker Declaration

I declare under penalty of perjury that I have read and reviewed all information contained in Appendix A of this approved Form ETA-9089, and that to the best of my knowledge the information contained therein is true and accurate. *I understand that to knowingly and/or willfully furnish materially false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a federal offense punishable by fines, imprisonment, or both (18 U.S.C. 2, 1001, 1546, 1621).*

I further declare that I am the person identified under Section A, Fields 5, 6, and 7 above. I did not participate in any activities involving the interviewing or consideration of U.S. workers and intend to accept permanent employment in the job opportunity specified on this approved Form ETA-9089, including all appendices, offered by the employer if granted a visa or an adjustment of status based on this permanent labor certification.

1. Signature *	2. Date Signed *
	02/10/2026

C. Attorney or Agent Declaration

I declare under penalty of perjury that I am an attorney for the employer, or that I am an employee of, or hired by, the employer listed in Section C of the Form ETA-9089, and that I have been designated by that employer in accordance with 20 CFR 656.10(b) to act on its behalf in connection with this application.

I hereby certify that I have provided to the employer the entire Form ETA-9089, appendices, and all supporting documentation for review and to the best of my knowledge the information contained herein is true and accurate, including the employer's declaration regarding activities that I have undertaken on the employer's behalf in connection with this application. *I understand that to knowingly and/or willfully furnish materially false information in the preparation of this form and any supplement hereto or to aid, abet, or counsel another to do so is a federal offense punishable by fines, imprisonment, or both (18 U.S.C. 2, 1001, 1546, 1621).*

1. Attorney or Agent's Last (family) Name *	2. First (given) Name *	3. Middle Initial §
HAVERROTH SILVA	Otavio	N/A
4. Firm/Business Name §		
HS Law Corp		
5. Signature *	6. Date Signed *	
	02/10/2026	

D. Employer Declaration

I hereby designate the agent or attorney identified in Section C (if any) of the Form ETA-9089 to represent me for the purpose of labor certification and, by virtue of my signature in Field 5 below, **I take full responsibility** for the accuracy of any representations made by my agent or attorney, and my designated preparer identified in Section C above, on every page of the Form ETA-9089, including all appendices, and documentation supporting this application.

I declare under penalty of perjury that I have read and reviewed this application, including every page of the Form ETA-9089, appendices, and supporting documentation, and that to the best of my knowledge the information contained therein is true and accurate. *I understand that to knowingly and/or willfully furnish materially false information in the preparation of this form and any supplement thereto or to aid, abet, or counsel another to do so is a federal offense punishable by fines, imprisonment, or both (18 U.S.C. 2, 1001, 1546, 1621).*

1. Last (family) Name *	2. First (given) Name *	3. Middle Initial §
4. Title *		
5. Signature *	6. Date Signed *	

Public Burden Statement *(1205-0451)*

Persons are not required to respond to this collection of information unless it displays a currently valid OMB control number. Public reporting burden for this collection of information is estimated to average X hours and XX minutes to complete the form and its appendices, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the needed data, and completing and reviewing the collection of information. The burden estimate is as follows: Form ETA-9089 – 10 minutes, Appendix A – 12 minutes, Appendix B – 3 minutes, Appendix C – 6 minutes, Appendix D – 3 minutes, and recordkeeping – 5 minutes. Your response is required to receive the benefit of consideration of this application. (Immigration and Nationality Act, Section 212(a)(5)). Please send comments regarding this burden estimate or any other aspect of this information collection to the U.S. Department of Labor * Employment and Training Administration * Office of Foreign Labor Certification * 200 Constitution Ave., NW * Box PPII 12-200 * Washington, DC * 20210 or by email to ETA.OFLC.Forms@dol.gov. **Please do not send the completed application to this address.**

PERM Case Number: ________________ Case Status: ________________ Determination Date: ____________ Expiration Date: ____________

OMB Approval: 1205-0451
Expiration Date: XX/XX/XXXX

Application for Permanent Employment Certification
Form ETA-9089 – Appendix A: Foreign Worker Information
U.S. Department of Labor

FOREIGN WORKER INFORMATION

A. Foreign Worker Contact Information

1. Foreign Worker's Last (family) Name * DE OLIVEIRA		
2. Foreign Worker's First (given) Name * Haroldo Marton		
3. Foreign Worker's Middle Name(s) * N/A		
4. Address 1 *(current)* * 10000 Larkspur Dr		
5. Address 2 *(apartment/suite/floor and number)* § N/A		
6. City * Ooltewah	7. State * TN	8. Postal Code * 37363
9. Country * USA	10. Province § N/A	
11. Date of Birth *(mm/dd/yyyy)* * 11/19/1966	12. Class of admission * L1B	13. Alien registration number (A#) (if applicable) * N/A
14. Country of birth * Brazil		
15. Country of citizenship or nationality * Canada		

B. Foreign Worker Education §

a. Educational Attainment Information 1

1. Education: U.S. diploma/degree attained relevant to the job opportunity. ☐ None ☐ High School/GED ☐ Associate ☐ Bachelor's ☐ Master's ☐ Doctorate (PhD) ■ Other degree (JD, MD, etc.)	
1a. If "Other degree" in question 1, specify the diploma/degree attained MBA	
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field) Executive Finance and Business Administration	
1c. Name of institution that issued the degree/diploma Maua Institute of Technology	
1d. Name of country of institution identified in question 1c Brazil	1e. Month/year attained *(mm/yyyy)* 01/2000

b. Educational Attainment Information 2

1. Education: U.S. diploma/degree attained relevant to the job opportunity. ☐ None ☐ High School/GED ☐ Associate ■ Bachelor's ☐ Master's ☐ Doctorate (PhD) ☐ Other degree (JD, MD, etc.)	
1a. If "Other degree" in question 1, specify the diploma/degree attained	
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field) Science in Eletronic Engineering	
1c. Name of institution that issued the degree/diploma Maua School of Engineering/Maua Institute of Technology	
1d. Name of country of institution identified in question 1c Brazil	1e. Month/year attained *(mm/yyyy)* 01/1986

PERM Case Number: ________________ Case Status: ________________ Determination Date: ____________ Expiration Date: ____________

B. Foreign Worker Education (continued)

c. Educational Attainment Information 3

1. Education: U.S. diploma/degree attained relevant to the job opportunity. ☐ None ☐ High School/GED ☐ Associate ☐ Bachelor's ☐ Master's ☐ Doctorate (PhD) ☐ Other degree (JD, MD, etc.)	
1a. If "Other degree" in question 1, specify the diploma/degree attained	
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field)	
1c. Name of institution that issued the degree/diploma	
1d. Name of country of institution identified in question 1c	1e. Month/year attained (*mm/yyyy*)

d. Educational Attainment Information 4

1. Education: U.S. diploma/degree attained relevant to the job opportunity. ☐ None ☐ High School/GED ☐ Associate's ☐ Bachelor's ☐ Master's ☐ Doctorate (PhD) ☐ Other degree (JD, MD, etc.)	
1a. If "Other degree" in question 1, specify the diploma/degree attained	
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field)	
1c. Name of institution that issued the degree/diploma	
1d. Name of country of institution identified in question 1c	1e. Month/year attained (*mm/yyyy*)

e. Educational Attainment Information 5

1. Education: U.S. diploma/degree attained relevant to the job opportunity. ☐ None ☐ High School/GED ☐ Associate's ☐ Bachelor's ☐ Master's ☐ Doctorate (PhD) ☐ Other degree (JD, MD, etc.)	
1a. If "Other degree" in question 1, specify the diploma/degree attained	
1b. Specify major(s) and/or field(s) of study (may list more than one related major and more than one field)	
1c. Name of institution that issued the degree/diploma	
1d. Name of country of institution identified in question 1c	1e. Month/year attained (*mm/yyyy*)

Application for Permanent Employment Certification
Form ETA-9089 – APPENDIX A: Foreign Worker Information
U.S. Department of Labor

C. Foreign Worker Training Qualifications §

a. Training, Certification(s), and/or License(s) Information 1

1. Name of institution/school/training provider Capgemini		
1a. Name of training, coursework, experience received Connected Managers		
1b. Training/certifications/licenses attained (if applicable)		
1c. Start date of training (*mm/yyyy*)	1d. End date of training (*mm/yyyy*)	1e. Month/year awarded (*mm/yyyy*) 02/2024

b. Training, Certification(s), and/or License(s) Information 2

1. Name of institution/school/training provider Capgemini		
1a. Name of training, coursework, experience received Engagement Management		
1b. Training/certifications/licenses attained (if applicable) In progress		
1c. Start date of training (*mm/yyyy*)	1d. End date of training (*mm/yyyy*)	1e. Month/year awarded (*mm/yyyy*) Current

c. Training, Certification(s), and/or License(s) Information 3

1. Name of institution/school/training provider Open SAP		
1a. Name of training, coursework, experience received SAP Data Services Designer on Hana		
1b. Training/certifications/licenses attained (if applicable)		
1c. Start date of training (*mm/yyyy*)	1d. End date of training (*mm/yyyy*)	1e. Month/year awarded (*mm/yyyy*) 12/2017

Application for Permanent Employment Certification
Form ETA-9089 – APPENDIX A: Foreign Worker Information
U.S. Department of Labor

D. Foreign Worker Training Qualifications §

a. Skills, Abilities, and Proficiencies 1

1. Name of employer/institution/school/training provider	
1a. Country	1b. State, territory, or province
1c. Description of specific skills, abilities, and/or proficiencies the foreign worker possesses or attained, which help establish whether the foreign worker meets the requirements identified for the job opportunity *(up to 1,500 characters)*	

b. Skills, Abilities, and Proficiencies 2

1. Name of employer/institution/school/training provider	
1a. Country	1b. State, territory, or province
1c. Description of specific skills, abilities, and/or proficiencies the foreign worker possesses or attained, which help establish whether the foreign worker meets the requirements identified for the job opportunity *(up to 1,500 characters)*	

Application for Permanent Employment Certification
Form ETA-9089 – APPENDIX A: Foreign Worker Information
U.S. Department of Labor

E. Foreign Worker Work Experience §

a. Work Experience 1

1. Employer name Union Pacific Railroad	
1a. Address 1 1400 Douglas St	
1b. Address 2 N/A	
1c. City or town Omaha	1d. Postal code 68179
1e. Country USA	1f. State, territory, or province Nebraska
1g. Job title Solution Architect and Senior SAP Analytics Cloud Developer	

1h. Start date *(mm/yyyy)*	1i. End date *(mm/yyyy)*	1j. Present	1k. Hours worked per week
03/2025	Current	▣ Yes ☐ No	40

1l. Job duties: Specify details of job (work tasks performed, use of tools/equipment, supervision, etc.) (*up to 3,500 characters*)

Responsible for providing integration solutions for Scrap Sales, Order to Cash processes, and reporting at multiple level/views, including executive dashboards; Leading an offshore evelopment team; Once implemented, the reporting solution has estimated to reduce 30% of the supply chain team effort on combining various data sources tasks and increase profit on Scrap Materials sales.

PERM Case Number: ________________ Case Status: ________________ Determination Date: ____________ Expiration Date: ____________

Application for Permanent Employment Certification
Form ETA-9089 – Appendix C: Supplemental Information
U.S. Department of Labor

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: Extending SAP S/4Hana Cloud and SAP S/4Hana
Month/year awarded: 12/2017

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP Business Warehouse Powered by SAP Hana
Month/year awarded: 09/2016

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP BPC450 SAP Business Planning and Consolidation
Month/year awarded: 03/2016

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP Strategy Management (SSM) V10.1 Training on Setup, Management and Capabilities
Month/year awarded: 11/2015

For Public Burden Statement, see the Instructions for Form ETA-9089.

Application for Permanent Employment Certification
Form ETA-9089 – Appendix C: Supplemental Information
U.S. Department of Labor

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP BPC420, BPC430 (BPC V 10.0 NW Upgrade Certificate)
Month/year awarded: 01/2011

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP BPC330_91 SAP Business Planning and Cons Certificate
Month/year awarded: 10/2009

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP Business Objects Boot Camp Certificate with Boe Edge Products (Data Integrator, Universe BO, Crystal Reports, Web Intelligence, XCelsius, BI Portal)
Month/year awarded: 02/2008

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP BW310_74 BI - Enterprise Data Warehouse Certificate
Month/year awarded: 01/2008

For Public Burden Statement, see the Instructions for Form ETA-9089.

OMB Approval: 1205-0451
Expiration Date: 10/31/2025

Application for Permanent Employment Certification
Form ETA-9089 – Appendix C: Supplemental Information
U.S. Department of Labor

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP BW305_74 BI - Enterprise Reporting Certificate
Month/year awarded: 01/2008

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP BW 3.0 SCM Applications Training
Month/year awarded: 02/2005

For Public Burden Statement, see the Instructions for Form ETA-9089.

Application for Permanent Employment Certification
Form ETA-9089 – Appendix C: Supplemental Information
U.S. Department of Labor

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP APO 2.0 - DP/SNP Training
Month/year awarded: 04/2003

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP R/3 4.6 - Integration Tools with New Dimension Systems
Month/year awarded: 07/2002

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP R/3 SD Module Academy
Month/year awarded: 06/2001

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: ABAP Programming Academy Training
Month/year awarded: 07/1998

For Public Burden Statement, see the Instructions for Form ETA-9089.

Application for Permanent Employment Certification
Form ETA-9089 – Appendix C: Supplemental Information
U.S. Department of Labor

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Certification: SAP SAC Planning Certification
Validity: 08/2025

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Certification: SAP SAC Reporting Certification
Validity: 05/2025

For Public Burden Statement, see the Instructions for Form ETA-9089.

OMB Approval: 1205-0451
Expiration Date: 10/31/2025

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Certification: SAP SAC BW 7.4 Business Information Warehouse Certification
Month/year awarded: 04/2018

B. Supplemental Information 2 §

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: QLIK
Name of Certification: QLIKVIEW Software - Application Certificate
Month/year awarded: 05/2007

For Public Burden Statement, see the Instructions for Form ETA-9089.

Application for Permanent Employment Certification
Form ETA-9089 – Appendix C: Supplemental Information
U.S. Department of Labor

SUPPLEMENTAL INFORMATION

A. *Supplemental Information 1 §*

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP SEM 3.5 Partner Academy Certificate
Month/year awarded: 09/2004

B. *Supplemental Information 2 §*

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Training: SAP ASAP 4.0 Accelerated Methodology
Month/year awarded: 12/2000

For Public Burden Statement, see the Instructions for Form ETA-9089.

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SUPPLEMENTAL INFORMATION

A. *Supplemental Information 1 §*

1. Section and Item Number	C	1a. Section Name or Category of Supplemental Information	Foreign Worker Training Qualifications

1b. Supplemental Information. *(up to 1,500 characters)*

Training, Certification(s), and/or License(s) Information
Name of Institution: SAP
Name of Certification: SAP R/3 (ECC) Materials Management Release 4.0
Month/year awarded: 02/2000

B. *Supplemental Information 2 §*

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 2
Employer name: Capgemini's cliente - J.R. Simplot
Address of Employer: 1099 W Front St, Boise, ID 83702, USA
Job title: Solution Architect for CFIN - SAC Integration
Star date - End date: 11/2024 - 02/2025
Job duties: SAC Planning solution / delivery architect and developer for the S/4HANA CFIN integration to SAC Financial Planning / Reporting, using SAP Rapid Financial Planning model as reference structure, CG Workforce and Expenses model accelerators for the phase 4. Responsible to manage offshore team (2 developers) and support integration project manager with project scope, adjustments, timelines, resource availability, solution design, and development.

For Public Burden Statement, see the Instructions for Form ETA-9089.

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SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 3
Employer name: Capgemini's client - Engie Americas
Address of Employer: 1360 Post Oak Blvd Ste #400, Houston, TX 77056, USA
Job title: Solution Architect for Financial Planning
Star date - End date: 06/2024 - 10/2024
Job duties: SAC Planning solution / delivery architect, and developer for the ESOR Reforecast planning, Adaptive Forecast input templates /reports, and Cash Flow reporting process. Responsible to manage offshore team (2 developers) and support integration project manager with project scope, adjustments, timelines, solution design, development, and integration testing / cutover plan. Responsible for the Cash Flow planning accelerator design, implementation effort, and project timeline.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 4
Employer name: Capgemini's client - Jera Americas
Address of Employer: 1000 Main St Suite 3100, Houston, TX 77002, USA
Job title: Solution Architect for Financial Planning
Star date - End date: 07/2022 - 05/2024
Job duties: SAC Planning lead, solution/delivery architect, and developer for S/4 Financials, Azure Financials, Liquidity & Cash Flow, and multi-source data integrations. Managed offshore (3) and onshore (2) development teams and supported the integration project manager across scope, timelines, resources, solution design, development, testing, and go-live. Led Workforce and CAPEX planning accelerator deployments, reducing solution complexity, implementation effort, timelines, and overall costs. Acted as Engagement Manager and Solution Architect, customizing OPEX/CAPEX/Workforce accelerators and delivering multi-segment Income Statement planning using S/4HANA and Azure SQL connections, CDC views, file uploads, SAC models, dimensions, calculated measures, data actions, reports, data input stories, and Excel add-in templates.

For Public Burden Statement, see the Instructions for Form ETA-9089.

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SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 5
Employer name: Capgemini's client - Quantum Scape Battery Technology
Address of Employer: 1730 Technology Drive, Suite 301, San Jose, CA 95110, USA
Job title: Solution Architect for Financial Planning
Star date - End date: 04/2022 - 06/2022
Job duties: Responsible for designing, developing, and configuring complex allocation processes using SAC Data Actions, advanced scripts, custom data loads, and Balance Sheet models with tailored asset and liability structures. Delivered P&L and Income Statement models with customized operating expense and income groupings by Functional Areas and Group GL Accounts, including advanced story-level filtering. Led development activities, design reviews, and client UAT sessions, resolving issues across Labor, CAPEX, OPEX, and Management planning scenarios. Developed reusable accelerator templates for core financial planning use cases across multiple industry sectors.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 6
Employer name: Capgemini's client - Ontario Power Generation
Address of Employer: 889 Brock Rd, Pickering, ON L1W 3J2, Canada
Job title: Solution Architect for Financial Planning
Star date - End date: 10/2019 - 03/2022
Job duties: Responsible for BPC solution design and development covering Budget Transfer/SLA, OPG/BU Guidelines Planning, and Corporate Normalization using custom Data Packages, Data Package Links, and EPM input forms and reports. Managed a cross-functional BPC team (3 BPC/BW consultants and 2 business representatives) through a full upgrade from BPC 10.0 NW 7.4 (HANA 1.0) to BPC 10.1 NW 7.5 (HANA 2.0), including EPM SP25 to SP34, with end-to-end business scenario assessment, testing, and deployment. Led engagement management activities (RAIDD), resource planning, requirements workshops, schedule tracking, and quality, cost, delivery, and risk control. Authored Solution Design Documents, reviewed As-Is/To-Be scenarios, and coordinated Azure cloud migration, cybersecurity approvals, and commissioning readiness. Served as IT Team Lead for BI planning migration strategy, delivering SAC vs. BPC (Standard/Embedded) comparison analyses to support stakeholder decision-making.

For Public Burden Statement, see the Instructions for Form ETA-9089.

PERM Case Number: ___________ Case Status: ___________ Determination Date: ___________ Expiration Date: ___________

Application for Permanent Employment Certification
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SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 7
Employer name: Department of National Defense
Address of Employer: Major-General George R. Pearkes Building at 101 Colonel By Drive, Ottawa ON K1A 0K2, Canada
Job title: Solution Architect and Developer (DRIMs)
Star date - End date: 03/2019 - 09/2019
Job duties: Responsible for the solution architecture, specs, and development of new Planning and Forecasting processes using SAP BPC Standard / Embedded Versions, BOBJ Webi reports, BW on HANA upgrade procedures.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 8
Employer name: Great-West Lifeco
Address of Employer: 100 Osborne Street North, Winnipeg, MB, Canada R3C 1V3
Job title: Solution Architect and Developer
Star date - End date: 05/2018 - 02/2019
Job duties: Responsible for solution architecture, specifications, and development of BW/BPC processes using Analysis Process Designer, BW Queries, User Exit and BAdI variables, process chains, BPC master data, and load enhancements. Automated manual BEx query loads, streamlined ECC-BPC integration, and reduced time between budget finalization and allocation. Enabled future EUR migration via BPC Data Manager loads, improved ad-hoc reporting, and delivered quick wins such as automated Group Customer extracts, bi-weekly salary adjustments, post-closing entry automation, and pre-populated budget templates to improve efficiency, consistency, and controls.

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 9
Employer name: Canada Revenue Agency
Address of Employer: 333 Laurier Avenue West, Ottawa, ON K1A 0L9, Canada
Job title: Solution Architect and Developer
Star date - End date: 11/2016 - 03/2018
Job duties: Responsible for the end-to-end BPC solution, including custom EPM/Excel (VBA) input forms for corporate and regional budget allocations, and full integration with ECC planning objects (CO, FM, cost centers, funds, functional areas, and hierarchies). Designed multi-model BPC architecture for input and reporting, defined SAP BI best practices aligned with federal requirements, and configured the full BPC environment (models, dimensions, security, work status, audit, and BW settings). Co-led BW master and transactional data transformations, logic scripts, custom ABAP routines, data packages, and process chains supporting BPC and BW reporting. Supported BOBJ reporting (Analysis for Office, WebI, BI Launchpad) for corporate and detailed notional budget reporting. Implemented a BPC 10.1 Embedded prototype on BW 7.5/HANA, configuring info providers, aggregation levels, planning functions and sequences, and real-time planning-enabled queries to demonstrate budget allocation, projection, and approval workflows.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 10
Employer name: Department of National Defense
Address of Employer: 60 Moodie Dr, Nepean, ON K1A 0K2, Canada
Job title: Solution Architect and Developer
Star date - End date: 05/2016 - 10/2016
Job duties: Led the end-to-end BPC solution for a Portfolio Planning Model supporting DND decision-making on service levels, demand, asset condition/performance, risk, and investment planning for 20,000+ assets across Canada. Designed ECC–BW–BPC–BOBJ integrations for data transformation, target setting, reporting, and WebI dashboards. Served as solution architect and developer for complex BPC input schedules and reports using advanced EPM functions and VBA. Co-managed BW data transformations, ABAP routines, data packages, and process chains, and supported full project lifecycle delivery from blueprint and UAT through go-live and post–go-live support.

For Public Burden Statement, see the Instructions for Form ETA-9089.

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SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 11
Employer name: Department of National Defense
Address of Employer: 60 Moodie Dr, Nepean, ON K1A 0K2, Canada
Job title: Solution Architect and Developer
Star date - End date: 10/2015 - 04/2016
Job duties: Responsible for the SAP Strategy Management (SSM) prototype aligned with DND DR-PMF standards. Co-developed scorecard models including dimensions, attributes, formulas, KPIs, PAS structures, initiatives, milestones, filters, variables, and traffic-light indicators for dashboards and analytics. Performed SSM installation validation and configuration across Quick Launch, SSM tools, Model Designer, External Data Loader, and BI Connector (BICA). Delivered an approved prototype implementing full scorecard functionality—perspectives, objectives, initiatives, milestones, and multi-dimensional KPIs—successfully adopted by DND stakeholders.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 12
Employer name: Husky Energy Inc
Address of Employer: 707 8 Ave SW, Calgary, AB T2P 1H2, Canada
Job title: Senior Developer
Star date - End date: 03/2015 - 08/2015
Job duties: Responsible for finance budget, investment, forecast planning, and consolidation using BPC 10.0, BW, and ECC FI/CO, supporting ~2,000 accounts, 3,500 cost centers, 1,200 profit centers, and 800 materials. Developed complex BPC input schedules and reports with hierarchical structures and consolidation rules (eliminations, adjustments, currency translation, and control monitoring). Delivered end-to-end BPC implementations across all phases from blueprint through UAT and go-live, collaborating closely with finance leadership and stakeholders. Actively supported project governance, issue resolution, documentation, and knowledge transfer. Successfully implemented BPC planning models with multi-level hierarchies, role-based security, account-level work status, and approved go-live transition.

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. *Supplemental Information 1 §*

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 13
Employer name: Hitachis's client - Suncor Energy Inc
Address of Employer: 215 Monument Pl SE, Calgary, AB T2A 1X4, Canada
Job title: Senior Developer
Star date - End date: 09/2014 - 02/2015
Job duties: Served as BPC/BW Solution Co-Architect and Senior Developer for the Operations Data Warehouse (ODW) Sustainability Model implemented in BPC 10.0 NW. Led Business Process Flow (BPF) configuration, transport management across DEV, QUT, and PRD, and delivered knowledge transfer to users and sustainment teams. Supported full end-to-end BPC implementation across all phases from blueprint through go-live, actively participating in project governance, issue resolution, and stakeholder communications. Successfully delivered an on-time go-live with seamless integration into the production ODW, introducing automation for master data creation, ECC actuals load, plan copy, and planning cycle reduction.

B. *Supplemental Information 2 §*

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 14
Employer name: Hitachi's Client - Talisman Energy Inc
Address of Employer: 888 3 St SW, Calgary, AB T2P 5C5, Canada
Job title: Senior Developer
Star date - End date: 10/2013 - 08/2014
Job duties: Led a BPC NW implementation for planning, budgeting, and forecasting integrated with ECC 6.0 (FI, CO, PS, HR). Delivered end-to-end implementation across all phases from preparation and blueprint through UAT and go-live, ensuring alignment with project milestones. Provided solution design expertise in close collaboration with stakeholders and partners, translating business requirements into enterprise-wide BPC solutions. Successfully migrated all models to SAP BPC 10.0 with validated data availability at go-live, achieving a smooth transition and formal sponsor recognition.

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. *Supplemental Information 1 §*

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 15
Employer name: Hitachi's client - Suncor Energy Inc
Address of Employer: 215 Monument Pl SE, Calgary, AB T2A 1X4, Canada
Job title: Senior Developer, Team Leader
Star date - End date: 08/2012 - 09/2013
Job duties: Led requirements gathering and functional/technical design for Suncor Energy Finance Planning as part of the Royalty Data Warehouse transformation using SAP BPC 10.0 NW. Designed and delivered BPC models for CAPEX, OPEX, marketing fees, revenue, and summary reporting, developing 26 input schedules and 25 reports with advanced EPM functions, custom VBA, and a centralized RDW dashboard and launchpad. Configured multi-level Business Process Flows and partnered closely with finance leadership and stakeholders. Successfully executed go-live cutover on time and budget, delivering a sustainable royalty calculation process that reduced manual effort and generated over $5.9M in first-year savings, earning executive recognition and award nomination.

B. *Supplemental Information 2 §*

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 16
Employer name: Hitachi's client - Suncor Energy Inc
Address of Employer: 215 Monument Pl SE, Calgary, AB T2A 1X4, Canada
Job title: Senior Developer
Star date - End date: 11/2011 - 07/2012
Job duties: Developed custom EVDRE input schedules and reports using VBA, custom logic scripts, and ABAP BAdIs to support budget and forecast rollouts, BPF configuration, cutover planning, and go-live support. Actively supported project governance through status meetings, issue tracking, and stakeholder communications. Successfully delivered go-live as planned, reducing reliance on manual spreadsheets and improving royalty calculation accuracy, which supported approval of the RDW technical upgrade to BPC 10.0 NW.

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. *Supplemental Information 1 §*

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 17
Employer name: Suncor Energy Inc
Address of Employer: 215 Monument Pl SE, Calgary, AB T2A 1X4, Canada
Job title: Senior Developer
Star date - End date: 03/2010 - 10/2011
Job duties: Mapped business processes and requirements to functional specifications and data models for the PSSP Forecast Demand Warehouse (FDW) supporting sales and supply planning using SAP BW, BPS, and custom ABAP aggregation logic. Co-managed BPS Planning Workbench configuration (planning areas, levels, layouts, FOX formulas, user exits, planning sequences, variables, and data slices) to support secure forecasting and budgeting for 600+ users. Delivered full end-to-end implementation, integrating FDW with APO Demand Planning via ETL and data transfer processes. Led user training, knowledge transfer, cutover, and post-go-live support, achieving an on-time, on-budget go-live and replacing manual spreadsheet-based planning with a trusted, integrated solution.

B. *Supplemental Information 2 §*

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 18
Employer name: Petro-Canada / Suncor Energy Inc
Address of Employer: 150 6th Avenue SW, Calgary, AB, T2P 3Y7, Canada
Job title: Senior Developer
Star date - End date: 08/2008 - 06/2009
Job duties: Delivered wholesale and G&A planning solutions using SAP BI-IP Web Applications, supporting short-term estimates, long-term plans, customer/site-level planning, CCS account planning, and scorecarding models. Led business requirements analysis, solution architecture, and development for Petro-Canada's planning, budgeting, and forecasting transformation. Designed end-to-end BI-IP planning applications including data models, aggregation levels, data slices, characteristic relationships with exits, FOX planning functions, planning sequences, and interactive web templates. Achieved on-time, on-budget go-live, reduced the budget cycle by three days, and delivered an integrated, compliant planning solution.

For Public Burden Statement, see the Instructions for Form ETA-9089.

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SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 19
Employer name: Ideaca's client: Whirpool Latin America - Home Appliances
Address of Employer: 12995 Nacoes Unidas Avenue, 32 floor, Sao Paulo - Sao Paulo/Brazil 04578000
Job title: Senior Developer
Star date - End date: 05/2007 - 04/2008
Job duties: Led supply chain planning requirements and workshops with the corporate SCM planning division, conducting AS-IS straw model analysis and ProCarta-based model design. Developed customized FOX formulas, ABAP user exits, and BI-IP planning folders using Web Application Builder. Implemented APO Demand Planning, SNP, and PP/DS for the Home Appliances division, delivering full model design, configuration, user training, UAT, and go-live support for intercompany procurement, production, and distribution planning (GATP). Successfully delivered an integrated supply chain planning model with organizational, service and performance views, achieving on-time, on-budget go-live.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 20
Employer name: Ideaca's client: America Movil Telecon Industry
Address of Employer: 780 Henri Dunant, Tower B, 2st Floor. Sao Paulo - Sao Paulo/Brazil 04709110
Job title: Senior Developer
Star date - End date: 12/2006 - 02/2007
Job duties: Responsible for BPS 3.5 configuration including customized FOX formulas, Planning Area/Levels, User-exit variables, BW Data Modeling with Info-objects, info-cubes, ODS objects, Info-packages, Data Sources, Transfer rules. BW back-end (Data modeling, cubes, info-objects) configuration, including Unit, Integration, Stress and Performance testing
Achievements: Proposed solution design and implemented a Complete Simulation System for Fully Allocated Costs coming from Engineering, Marketing, Sales and Finance areas

For Public Burden Statement, see the Instructions for Form ETA-9089.

SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 21
Employer name: Ideacas's client: Votorantim - Cement and Concrete Group
Address of Employer: 14171 Nacoes Unidas Avenue. Sao Paulo - Sao Paulo/Brazil 04794000
Job title: Senior Developer
Star date - End date: 05/2006 - 10/2006
Job duties: Led blueprint planning and gap analysis of SAP-delivered content against business requirements, including reporting templates. Delivered BPS 3.5 implementation with complex production cost aggregation using FOX formulas, ABAP user exits, variables, planning profiles and folders, BEx reports, and BW data integration. As BPS/BW team lead managing four developers, successfully integrated budget planning with ECC, reduced the budget cycle, and delivered an efficient, compliant planning solution.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 22
Employer name: Sony Manufacturing Retail, and Distribution Industry
Address of Employer: 1121 Leslie Street, Toronto, ON M3C, Canada
Job title: Senior Developer
Star date - End date: 05/2005 - 04/2006
Job duties: Developed SEM-BPS sales, cost, inventory, and CAPEX planning solutions using SAP BPS 4.0 on BW 3.5/R/3 4.0, supporting top-down, bottom-up, and middle-out planning at multiple data granularities. Configured the SEM Planning Workbench (planning areas, levels, layouts, FOX formulas, ABAP user exits, planning sequences, data slices, and locking strategies) and delivered rolling forecast and version planning designs. Co-led the end-to-end SAP BPS implementation and documented all configurations to support future enhancements and sustainment.

For Public Burden Statement, see the Instructions for Form ETA-9089.

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SUPPLEMENTAL INFORMATION

A. Supplemental Information 1 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 23
Employer name: Hewlett-Packard Canada, Mexico and Latin America - High Tech and Eletronics, Manufacturing and Distribution
Address of Employer: 750 Rio Negro. Barueri - Sao Paulo/Brazil 06454-000
Job title: Senior Developer and Team Leader
Star date - End date: 01/2001 - 09/2004
Job duties: Supported SAP R/3 4.6 global template rollout and SCM enhancement projects, leading requirements analysis across supply chain and finance to identify gaps between SAP standard and business needs and produce integrated solution designs. Delivered MM, WM, and SD configurations for intercompany and B2B scenarios using IDoc and EDI (X12/EDIFACT) across Canada and Latin America. Trained key users for regional distribution operations and led a five-member team as SCM enhancements project manager, achieving successful multi-country deployments and formal recognition from IT and business leadership.

B. Supplemental Information 2 §

1. Section and Item Number	E	1a. Section Name or Category of Supplemental Information	Foreign Worker Work Experience

1b. Supplemental Information. *(up to 1,500 characters)*

Work Experience 24
Employer name: Ericsson Brazil, Sweden, Chile - High Tech and Telecommunication Industry
Address of Employer:
Job title: Senior Developer and Team Leader
Star date - End date: 02/1999 - 12/2000
Job duties: Participated in global rollout strategy and led Materials Management (MM) workstream for Ericsson's SAP R/3 Global Template. Gathered and analyzed business requirements across regions, translating them into functional and technical designs supporting country-specific transformations. Delivered MM and WM global template rollout, including tax localization for Brazil and Chile, blueprint and global process configuration, and cross-module best practices with PP, SD, and FI/CO. Led intercompany and B2B EDI integrations (IDoc/EDIFACT) and coordinated a multi-country go-live involving 50+ technical resources and 180 users across Brazil, Sweden, and Chile, achieving an on-time global deployment.

For Public Burden Statement, see the Instructions for Form ETA-9089.

YOUSA
Law Firm

SUMMARY OF COVER LETTER
Petitioner: **OLIVEIRA, Haroldo Marton de**
Type of Petition: **I-140, EB-2 National Interest Waiver**
Classification Sought: **Immigration and Nationality Act 203(b)(2)(B)**

This petition is submitted on behalf of **Mr. Haroldo Marton de Oliveira**, an electronic engineer and corporate systems architect with an MBA in Administration for Engineers and over twenty-eight years of international experience in financial planning systems, business intelligence, predictive analytics, and large-scale corporate systems integration. He proposes the creation of **ABIINC Consulting**, an initiative focused on modernizing financial and operational planning processes, strengthening data governance, and delivering integrated corporate solutions for organizations in strategic sectors in the United States.

Mr. Oliveira's petition seeks an exemption from the labor certification requirement under *Matter of Dhanasar*, 26 I&N Dec. 884 (AAO 2016), as his qualifications and proposed endeavor fulfill the three-prong test for a National Interest Waiver:

1. **Substantial Merit and National Importance:** The ABIINC Consulting project, proposed by Mr. Oliveira, supports the modernization of enterprise financial and operational planning systems through advanced data integration, predictive analytics, and data governance frameworks. By strengthening digital infrastructure, decision-making accuracy, and operational efficiency across strategic sectors such as energy, finance, manufacturing, transportation, and the public sector, the project aligns with U.S. priorities in economic competitiveness, infrastructure modernization, and institutional resilience, demonstrating substantial merit and national importance.
2. **Well-Positioned to Advance the Proposed Endeavor:** Mr. Oliveira holds a Bachelor's degree in Electrical and Electronics Engineering and an MBA in Administration for Engineers, and has more than twenty-eight years of experience leading complex enterprise systems architecture, financial planning, and digital transformation initiatives. His professional recognition, membership in the ACM (Association for Computing Machinery), professional certifications, prior entrepreneurial experience, and testimonials from independent experts confirm that he is well-positioned to successfully drive the proposed project.
3. **Balancing of Benefits to the United States:** As the founder and General Manager & Solution Architecture Director of ABIINC Consulting, Mr. Oliveira will lead an independent and entrepreneurial initiative that generates organizational value and strengthens enterprise digital infrastructure in the United States. Given the nature and scope of the project, the labor certification process is impractical, and its waiver serves the national interest of the United States.

Considering these factors, **Mr. Haroldo Marton de Oliveira** fully satisfies the requirements for a **National Interest Waiver.** We respectfully request a thorough review of the accompanying cover letter and supporting documentation, **which collectively provide substantial evidence of his qualifications and the national importance of his proposed endeavor**. A favorable adjudication of this Form I-140 petition is warranted in recognition of Mr. Oliveira's contributions to the modernization of enterprise financial and operational planning systems, the strengthening of data governance and integrated corporate infrastructures, and the promotion of data-driven efficiency, organizational resilience, and economic competitiveness across strategic sectors of the United States economy.

Thank you for your attention to this matter.
Sincerely,

Otavio Haverroth Silva
California Bar # 343486

January 12, 2025.

VIA USPS

USCIS
Attn: I-140
P.O. Box 660128
Dallas, TX 75266-0128

Ref: I-140 Immigrant Visa Self-Petition of Mr. Haroldo Marton de Oliveira – Request for National Interest Waiver under the EB-2 Classification

STEM PROFESSIONAL AND PROPOSED ENDEAVOR

CIP Code 14.1001 – Electrical, Electronics, and Communications Engineering

Dear Immigration Officer,

Please note that our firm represents Mr. Haroldo Marton de Oliveira (hereinafter "Mr. Oliveira") in his I-140 Immigrant Visa Self-Petition under the EB-2 category. We respectfully request his classification as a professional holding an advanced degree, and we seek a waiver of the job offer and labor certification requirements pursuant to a National Interest Waiver (NIW), as provided under section 203(b)(2)(B)(ii) of the Immigration and Nationality Act and interpreted by the USCIS in *Matter of Dhanasar*, 26 I&N Dec. 884 (AAO 2016).

Mr. Oliveira is a STEM professional with more than 28 years of international experience in electronic engineering, financial systems architecture, enterprise planning solutions, business intelligence, predictive analytics, and large-scale systems integration for multinational corporations and public-sector institutions. He holds a Bachelor of Science in Electronic Engineering (STEM-designated degree, CIP Code 14.1001 – Electrical, Electronics, and Communications Engineering) and an Executive MBA in Management for Engineers. Throughout his career, he has led complex digital transformation and financial modernization initiatives across critical sectors such as energy, transportation, manufacturing, finance, and government.

Through his initiative, ABIINC Consulting (America Business Intelligence Incorporation), a specialized financial planning, analytics, and enterprise systems integration consulting firm based in Chattanooga, Tennessee, Mr. Oliveira will offer solutions focused on financial planning modernization, predictive analytics, enterprise system integration, supply chain optimization, and data governance for organizations nationwide, directly supporting U.S. priorities in digital infrastructure modernization, operational efficiency, supply chain resilience, and secure data management across both private and public sectors

Once Mr. Oliveira's classification is established, in accordance with the framework established in *Matter of Dhanasar*, we will demonstrate that:

- His proposed endeavor has substantial merit and national importance, particularly in advancing financial and operational systems modernization, predictive analytics, enterprise data integration, supply chain optimization, and compliance-ready data governance for organizations in the energy, finance, manufacturing, transportation, and public sectors in the United States – **Section 3.1;**
- He is well-positioned to advance this endeavor, based on his almost three decades of professional experience in electronic engineering and enterprise systems architecture, including leadership in large-scale financial planning implementations, analytics platforms, cloud-based integration projects, and technology governance initiatives for multinational corporations and government entities **– Section 3.2;** and
- On balance, it is beneficial to the United States to waive the job offer and labor certification requirements, as doing so will enable the timely execution of a high-impact technology and financial systems modernization initiative that strengthens operational efficiency, data reliability, regulatory compliance, and data-driven decision-making across critical sectors of the U.S. economy **– Section 3.3.**

The evidence enclosed with this petition will establish, **by a preponderance of the evidence**, that Mr. Oliveira's contributions will serve the national interest of the United States and satisfy all elements of the EB-2 NIW standard.

1. THE EB-2 CLASSIFICATION

1.1 ADVANCED DEGREE

To qualify as a professional with advanced training in the EB-2 category, the applicant must demonstrate possession of a bachelor's degree or its foreign equivalent. Mr. Oliveira fully meets the regulatory requirements of this classification through his academic qualifications, combined with more than twenty-eight years of progressive professional experience in the fields of electronic engineering, enterprise systems architecture, and financial and business technology solutions.

Mr. Oliveira holds an academic qualification evaluated as equivalent to a Bachelor of Science degree in Electrical and Electronics Engineering from the Mauá Institute of Technology in São Paulo, Brazil, and he also holds an Executive MBA in Administration for Engineers, further enhancing his advanced expertise at the intersection of engineering, finance, and business systems management **(Exhibit B).**

***U.S. Educational Equivalency*:**

Based on the documentation(s) submitted for evaluation, World Academic Research Center, Inc. concludes that Mr. de Oliveira's education in Brazil is considered *equivalent to the U.S. degree of Bachelor of Science in Electrical and Electronics Engineering* granted by a regionally accredited institution of higher education in the United States of America.

In addition to his formal academic training, Mr. Oliveira possesses more than five years of **progressive postgraduate experience, having accumulated over 28 years** of professional practice in increasingly senior and complex roles in enterprise financial planning systems, business intelligence, predictive analytics, and large-scale systems integration across multiple industries, including energy, transportation, manufacturing, finance, and the public sector. This cumulative experience, well beyond the five-year post-baccalaureate threshold, confirms his eligibility as a member of the advanced degree professions, pursuant to 8 CFR § 204.5(k)(2). Attached please find his resume and work records (**Exhibit A and B**), as summarized below:

• **From March 2025 to present – Solution Architect and Senior SAP Analytics Cloud Developer, Capgemini (client: Union Pacific Railroad), Omaha, Nebraska, USA:** Mr. Oliveira is responsible for providing integration solutions for scrap sales, order-to-cash processes, and multi-level reporting, including executive dashboards. He also leads an offshore development team. The implemented solution is expected to reduce approximately 30% of the supply chain team's effort in data consolidation and increase profitability in scrap materials sales through advanced analytics and automation.

• **From November 2024 to February 2025 – Solution Architect for CFIN–SAC Integration, Capgemini (client: J.R. Simplot), Boise, Idaho, USA:** He served as planning solution architect and developer for S/4HANA Central Finance integration with SAP Analytics Cloud financial planning and reporting, using SAP Rapid Financial Planning models and workforce and expense accelerators, while managing offshore developers and supporting project scope, timelines, and solution design.

• **From June 2024 to October 2024 – Solution Architect for Financial Planning, Capgemini (client: Engie Americas), Houston, Texas, USA:** He led the design and development of forecasting, reforecast, adaptive planning templates, and cash flow reporting processes, managing offshore developers and supporting integration testing and deployment planning.

• **From July 2022 to May 2024 – Solution Architect and Engagement Manager, Capgemini (client: JERA Americas), Houston, Texas, USA:** Mr. Oliveira served as SAC Planning leader and solution architect for financial, liquidity, cash flow, workforce, and CAPEX planning integration using S/4 Financials and Azure data sources. He managed both offshore and onshore development teams and deployed accelerator templates that significantly reduced implementation complexity, timelines, and project costs.

• **From April 2022 to June 2022 – Solution Architect for Financial Planning, Capgemini (client: Quantum Scape Battery Technology), Sacramento, California, USA:** He designed balance sheet and income statement structures, allocation processes, advanced planning scripts, and financial scenario accelerators, while acting as team leader for development, design review, and user acceptance testing.

• **From October 2019 to March 2022 – Solution Architect for Financial Planning, Capgemini (client: Ontario Power Generation), Toronto, Ontario, Canada:** He led the design and development of enterprise budgeting, service level agreement planning, corporate normalization models, and a full SAP BPC platform upgrade, managing development teams and overseeing engagement management, system migration, cloud readiness, cybersecurity approvals, and enterprise reporting structures.

• **From March 2019 to September 2019 – Solution Architect and Developer, Department of National Defense, Ottawa, Ontario, Canada (Independent Consultant):** He architected and developed new enterprise planning and forecasting processes using SAP BPC, BW on HANA, and business intelligence reporting tools.

• **From May 2018 to February 2019 – Solution Architect and Developer, Great-West Lifeco, Winnipeg, Manitoba, Canada (Independent Consultant):** He designed automated budgeting and expense planning processes, BW analytics, and data integration frameworks to reduce manual workloads and improve financial planning accuracy.

• **From November 2016 to March 2018 – Solution Architect and Developer, Canada Revenue Agency, Ottawa, Ontario, Canada (Independent Consultant):** He led the complete SAP BPC enterprise budgeting and forecasting solution, including system integration with ECC financial components, master data governance, reporting architecture, and federal compliance-aligned best practices.

• **From May 2016 to October 2016 – Solution Architect and Developer, Department of National Defense, Ottawa, Ontario, Canada (Independent Consultant):** He implemented a portfolio planning model supporting long-term infrastructure investment decisions, integrating ECC, BW, BPC, and business intelligence dashboards.

• **From October 2015 to April 2016 – Solution Architect and Developer, Department of National Defense, Ottawa, Ontario, Canada (Independent Consultant):** He designed and implemented an SAP Strategy Management prototype supporting defense performance management frameworks and multi-dimensional KPI reporting.

• **From March 2015 to August 2015 – Senior Developer, Husky Energy Inc., Calgary, Alberta, Canada (Independent Consultant):** He implemented enterprise-scale budgeting, investment planning, forecasting, and consolidation models using SAP BPC, managing thousands of accounts, cost centers, and profit centers.

• **From September 2014 to February 2015 – Senior Developer, Hitachi (client: Suncor Energy Inc.), Calgary, Alberta, Canada:** He served as co-architect and senior developer for operational data warehouse sustainability models and integrated financial planning systems.

• **From October 2013 to August 2014 – Senior Developer, Hitachi (client: Talisman Energy Inc.), Calgary, Alberta, Canada:** He led the end-to-end SAP BPC implementation for planning, budgeting, and forecasting across financial and human resources modules.

• **From August 2012 to September 2013 – Senior Developer and Team Leader, Hitachi (client: Suncor Energy Inc.), Calgary, Alberta, Canada:** He designed enterprise royalty and finance planning systems that significantly increased calculation accuracy and generated documented financial savings.

• **From November 2011 to July 2012 – Senior Developer, Hitachi (client: Suncor Energy Inc.), Calgary, Alberta, Canada:** He developed advanced planning input schedules, automation scripts, and forecasting rollouts using SAP BPC and ECC integrations.

• **From March 2010 to October 2011 – Senior Developer, Suncor Energy Inc., Calgary, Alberta, Canada (Independent Consultant):**

He implemented integrated demand forecasting and supply planning systems for more than 600 enterprise users across Canada using SAP BW, BPS, APO Demand Planning, and BPC platforms.

• **From August 2008 to June 2009 – Senior Developer, Petro-Canada / Suncor Energy Inc., Calgary, Alberta, Canada (Independent Consultant):** Mr. Oliveira designed and implemented enterprise planning, budgeting, and forecasting processes using SAP BI-IP web applications for short-term and long-term estimates, customer-level business planning, and performance scorecarding models. He led business requirements workshops, solution architecture, data modeling, planning functions, and web application design. The project achieved successful go-live on time and on budget, reduced the overall budgeting cycle by three days, and integrated financial planning processes across the organization.

• **From May 2007 to April 2008 – Senior Developer, Ideaca (client: Whirlpool Latin America – Home Appliances), Brazil, Argentina, and Chile:** He led supply chain planning requirements gathering and implemented APO Demand Planning, Supply Network Planning, and Production Planning systems for inter-company procurement, production, and distribution. He was responsible for model design, system configuration, user training, UAT, and go-live support, delivering a complex integrated supply chain planning model deployed across multiple countries.

• **From December 2006 to February 2007 – Senior Developer, Ideaca (client: América Móvil – Telecommunications Industry), Latin America:**

He configured SAP BPS planning models and BW data architecture to support enterprise-wide cost simulation and financial planning, enabling fully allocated cost analysis across engineering, marketing, sales, and finance departments.

• **From May 2006 to October 2006 – Senior Developer, Ideaca (client: Votorantim Group – Cement and Concrete Industry), São Paulo, Brazil:**

He acted as BPS/BW team lead for financial and production planning system implementation, designing complex cost aggregation scenarios, reporting templates, and integrated budgeting processes, significantly reducing budgeting cycle time and improving enterprise planning efficiency.

• **From May 2005 to April 2006 – Senior Developer, Sony Manufacturing, Retail, and Distribution Industry, Toronto, Canada (Independent Consultant):**

He developed multi-level sales, cost, inventory, and capital expenditure planning models using SAP SEM-BPS, supporting top-down, bottom-up, and middle-out planning strategies. He also documented system configurations and supported forecasting model design for enterprise-wide financial planning.

• **From January 2001 to September 2004 – Senior Developer and Team Leader, Hewlett-Packard (Canada, Mexico, and Latin America):**

Mr. Oliveira served as consultant and supply chain management project manager for the global rollout of SAP R/3 templates and SCM enhancements, leading inter-company integration using EDI/IDoc protocols across multiple countries. He managed a five-member technical team and received formal professional recognition from HP IT leadership and business managers for outstanding project performance.

• **From February 1999 to December 2000 – Senior Developer and Team Leader, Ericsson (Global Operations – Brazil, Sweden, and Chile):** He participated in global SAP rollout strategy planning and led materials management system design and implementation for multi-country deployments, including tax localization, global template configuration, and cross-module integration (MM, WM, PP, SD, FI/CO). The project achieved successful simultaneous go-live across three countries involving more than 180 enterprise users.

Thus, Mr. Oliveira has demonstrated that **he has over five years of progressive post-baccalaureate experience in his field of expertise** and that he qualifies as a member of the advanced degree professions, thus meeting the requirements for EB-2 preference.

Under INA section 8 CFR 204.5(k)(3)(i)(B), a beneficiary can satisfy the advanced degree requirement by holding either a:

- U.S. master's degree or higher <u>or a foreign degree evaluated to be the equivalent of a U.S. master's degree</u> or higher; or
- U.S. bachelor's degree, <u>or foreign degree evaluated to be the equivalent of a U.S. bachelor's degree, plus 5 years of progressive, post-degree work experience</u>

Mr. Oliveira meets the advanced degree requirement, as set forth under Section 203(b)(2) of the Immigration and Nationality Act (INA) and 8 CFR § 204.5(k)(3)(i)(B), through his foreign academic credentials evaluated as equivalent to a **U.S. Bachelor of Science in Electrical and Electronics Engineering and a U.S. Master of Business Administration (MBA), combined with more than five years of progressive professional experience following completion of his degrees, in positions of increasing technical and managerial responsibility.** With more than 28 years of professional experience in enterprise systems architecture, financial planning and forecasting platforms, business intelligence, predictive analytics, and large-scale systems integration across critical sectors such as energy, transportation, manufacturing, and finance, he clearly qualifies for EB-2 classification through his advanced degree and professional experience.

Although eligibility for the EB-2 category requires meeting the advanced degree criterion or the exceptional ability criterion, this petition is primarily based on Mr. Oliveira's qualifications as a professional with an advanced degree. Alternatively, the evidence also demonstrates that he meets the standard of exceptional ability, further confirming his eligibility for the EB-2 classification.

2. THE PROPOSED ENDEAVOR

ABIINC Consulting (America Business Intelligence Incorporation)

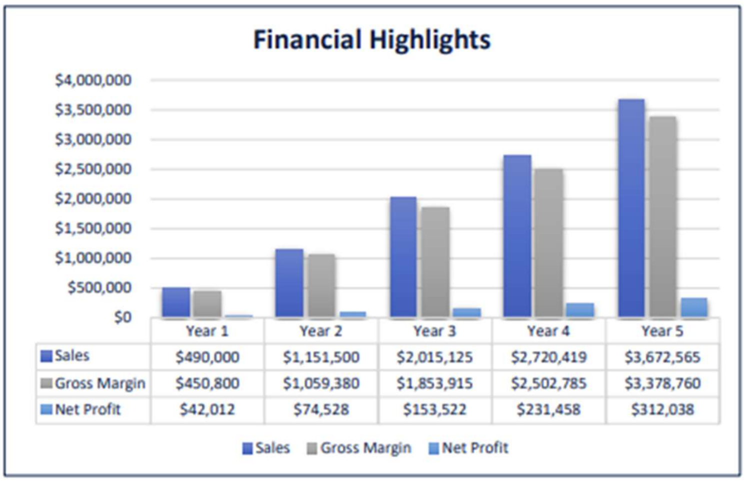
Mr. Oliveira proposes to found and lead ABIINC Consulting, a consulting firm based in the United States, specializing in financial planning modernization, predictive analytics, enterprise systems integration, supply chain optimization, and data governance for organizations across the country, including clients in the energy, finance, manufacturing, transportation, and public sectors **(Exhibit C.I).**

Through this initiative, he will support the modernization of the U.S. financial and operational infrastructure, addressing fragmented systems, inefficient planning processes, limited forecasting capabilities, and data governance challenges, utilizing integrated and data-driven technological solutions aligned with national priorities in digital infrastructure modernization, operational efficiency, supply chain resilience, secure data management, and regulatory compliance.

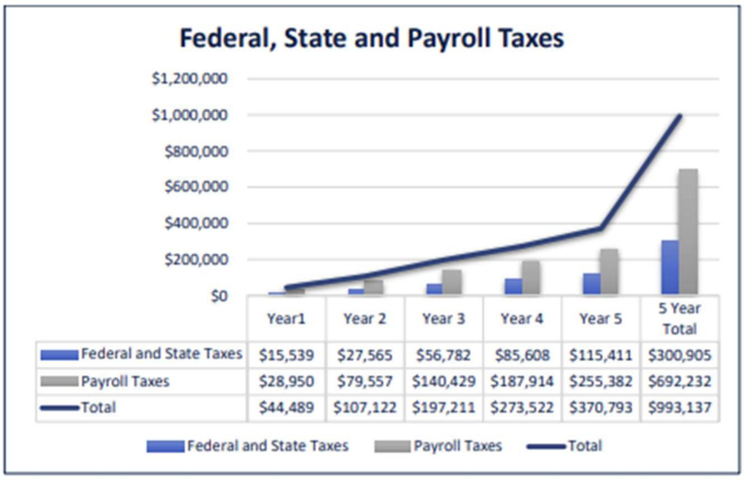
According to the Business Plan (Exhibit C.I), ABIINC Consulting will provide the following core services:

- **Financial Planning and Budgeting Solutions –** Implementation of integrated financial planning and budgeting systems that support capital and operational expenses, revenue and profitability tracking, cash flow management, and multi-entity consolidation. These solutions will help organizations increase forecast accuracy and optimize resource allocation.
- **Predictive Analytics and Decision Support –** Use of advanced data analysis and artificial intelligence to improve financial forecasting and support strategic planning. By applying predictive models, organizations can anticipate trends, test scenarios, and make better-informed decisions.
- **Enterprise System Integration and Supply Chain Optimization –** Integration of financial and operational systems into a single environment to improve coordination between purchasing, production, inventory, and sales. This strengthens operational efficiency, reduces costs, and aligns day-to-day operations with broader business objectives.
- **Implementation Accelerators and Data Governance –** Application of standardized implementation frameworks to reduce project time and costs. This includes establishing data governance processes to ensure information is accurate, secure, and ready for executive reporting and regulatory compliance.

Furthermore, ABIINC Consulting's projected growth underscores its economic impact. With sales expected to grow from $490,000 in the first year to approximately $3,672 million in the fifth year, and a substantial increase in gross margins and net profits, the company is poised to become a significant contributor to the U.S. economy. **The company's expansion strategy, which includes establishing operational centers across the country, further underscores its commitment to <u>promoting regional and national economic development.</u>**



The company's projected financial performance will generate substantial public revenue contributions across multiple tax categories, including federal income tax, state business taxes, and employment-related obligations such as Social Security, Medicare, and unemployment insurance. Over five years, **federal and state tax contributions are expected to total $300,905**, while **payroll taxes will amount to $692,232**, reflecting ABIINC Consulting's expanding workforce and compensation base.



	Year1	Year 2	Year 3	Year 4	Year 5	5 Year Total
Federal and State Taxes	$15,539	$27,565	$56,782	$85,608	$115,411	$300,905
Payroll Taxes	$28,950	$79,557	$140,429	$187,914	$255,382	$692,232
Total	$44,489	$107,122	$197,211	$273,522	$370,793	$993,137

Moreover, ABIINC Consulting's business plan foresees significant job creation and economic benefits. **The company's hiring plan includes increasing its workforce from five (5) professionals in the first year to twenty-two (22) in the fifth year**. This growth, driven by increasing demand for ABIINC Consulting's financial planning, analytics, and enterprise systems integration services, is expected to contribute substantially to local and national employment.

As the company scales and employs up to 22 full-time professionals by Year 5, its growing payroll tax contributions will significantly support both local and national tax systems. Additionally, through ongoing operational expenditures, such as vendor payments, office leasing, and technology service contracts, ABIINC Consulting will generate secondary tax flows from its suppliers and commercial partners.

Personnel Plan	Year 1	Year 2	Year 3	Year 4	Year 5
General Manager & Solution Architect Director - Mr. Haroldo Marton De Oliveira	1	1	1	1	1
Solution Architect – Lead	0	0	1	1	1
Senior Financial Planning & BI Consultant	1	1	2	2	3
Integration & Supply Chain Systems Consultant	1	1	2	2	3
Data Governance & BI Analyst / Developer	0	0	1	2	2
Project Manager	0	1	1	2	3
Associate Consultant	0	1	1	2	3
Marketing and Communications Specialist	0	1	1	1	1
Sales Representative	1	1	1	2	3
Administrative Manager	1	1	1	1	1
Customer Service Representative	0	0	1	1	1
Total Payroll	5	8	13	17	22

These direct and indirect tax revenues represent a meaningful reinvestment into the U.S. economy. They further illustrate how the proposed endeavor aligns with national economic priorities and contributes to long-term, sustainable development.

In summary, ABIINC Consulting will address critical needs in modernizing financial and operational systems, data integration, predictive analytics, supply chain optimization, and data governance, promoting economic development through job creation and technology-driven business transformation. Further details about the company's strategy, market positioning, and contributions to the national interest are provided in the Business Plan (Exhibit C.I) and will be discussed in the following sections, which address the substantial merit and national importance of the proposed project.

3. NATIONAL INTEREST WAIVER
Framework Under *Matter of Dhanasar*

The national interest waiver (NIW) provides a pathway for qualified individuals to forgo the labor certification and job offer process when their contributions promise significant benefits to the United States. Under section 203(b)(2)(B)(ii) of the Immigration and Nationality Act, and pursuant to 8 C.F.R. § 204.5(k)(4)(ii), USCIS may waive these requirements when it is determined that doing so is in the national interest.

In *Matter of Dhanasar*, 26 I&N Dec. 884 (AAO 2016), USCIS introduced a modernized, three-prong framework for evaluating NIW eligibility. This framework requires that the petitioner demonstrates:

1. The First Prong – endeavor has substantial merit and national importance – reviews the importance of the field and the specific endeavor the petitioner aims to undertake.
2. The Second Prong– the individual is well-positioned to advance the endeavor – reviews the beneficiary's credentials.
3. The Third Prong – beneficial to the U.S. to waive the job offer and labor certification requirement – reviews the national interest.

As will be detailed in the following sections, **Mr. Oliveira** satisfies all three prongs of the *Dhanasar framework:*

- The proposed endeavor, through the launch of ABIINC Consulting, to provide specialized services in financial planning modernization, predictive analytics, enterprise systems integration, supply chain optimization, and data governance**, possesses substantial merit and clear national importance, given its direct alignment with U.S. priorities in digital infrastructure modernization, operational efficiency, supply chain resilience, secure data management, and regulatory compliance across critical industries**.
- **He is well-positioned to lead this project, bringing more than 28 years of international experience** in electronic engineering and enterprise systems architecture, including leadership in large-scale financial planning platforms, analytics implementations, and complex systems integration projects for multinational corporations and public-sector institutions.
- On balance, granting the waiver of the job offer and labor certification requirements is in the best interest of the United States, **as Mr. Oliveira's project is expected to create new job opportunities for highly skilled professionals, strengthen the technological and operational infrastructure of U.S. organizations**, improve data reliability and compliance capabilities, and generate measurable economic and technological benefits without adversely affecting U.S. workers.

Accordingly, this petition demonstrates through documentary evidence, expert letters, and the attached **business plan (Exhibit C.I)** that Mr. Oliveira's proposed endeavor fully satisfies the *Matter of Dhanasar framework* and qualifies for a *National Interest Waiver.*

3.1 First PRONG:
The Proposed Endeavor has Substantial Merit and National Importance

Under *Matter of Dhanasar*, the "national importance" of an endeavor is not limited by geographic scope but is assessed by its potential to address issues of national relevance. Local or regional projects can qualify if they tackle problems affecting the country at large.

The proposed initiative, led by Mr. Oliveira through the creation of ABIINC Consulting, possesses substantial merit and national importance. **The company is dedicated to promoting the modernization of financial and operational systems in the United States, addressing critical challenges related to fragmented enterprise platforms, inefficient planning processes, limited forecasting capabilities, and data governance and regulatory compliance requirements**. Through the application of advanced enterprise systems architecture, integrated financial planning platforms, predictive analytics, large-scale data integration, and decision-support technologies, ABIINC Consulting aims to address systemic challenges affecting organizations across critical sectors such as energy, finance, manufacturing, transportation, and the public sector nationwide.

3.1.1 BUSINESS PLAN
A detailed description of the proposed endeavor and why it is of substantial merit:

The project proposed by Mr. Oliveira consists of the creation of ABIINC Consulting (America Business Intelligence Incorporation), a technology and business intelligence consulting firm based in the United States, focused on modernizing financial and operational planning systems through predictive analytics, corporate system integration, supply chain optimization, and data governance solutions. As described in the Business Plan (Exhibit C.I), the company will initially provide consulting services to organizations in the energy, finance, manufacturing, transportation, and public sectors, with a gradual expansion to scalable financial analytics and operational intelligence solutions, strengthening efficiency, forecast accuracy, financial sustainability, and regulatory compliance in strategic sectors.

The substantial merit of this venture lies in its direct economic, technological, and regulatory impact:

• **Modernization of Financial and Operational Systems**: Improvement of fragmented corporate platforms and outdated planning environments through integrated financial planning systems and predictive analytics.

• **Regulatory Compliance and Data Governance:** Supporting organizations in meeting federal and state requirements through secure system architectures and structured data governance.

• **Technological Innovation in Corporate Analytics and System Integration:** Application of advanced system architecture and large-scale data integration to reduce inefficiencies and enable data-driven management.

• **Economic Growth and Job Creation:** Generation of highly skilled jobs and contribution to the U.S. economy through technology-driven business modernization.

ABIINC Consulting, led by Mr. Oliveira, **projects revenue growth from approximately US$ 490,000 in the first year to US$ 3,672,565 in the fifth year, in addition to creating up to 22 high-skilled jobs in the United States.** These results will contribute to regional economic development while strengthening financial and operational efficiency, enterprise data governance, regulatory compliance, and digital infrastructure modernization across multiple strategic sectors of the U.S. economy.

Finally, as an electrical engineering professional with over twenty-eight years of experience in enterprise systems architecture, financial planning platforms, predictive analytics, and digital transformation projects, Mr. Oliveira is a STEM professional leading a high-impact initiative with direct implications for the modernization of digital infrastructure, data governance, operational efficiency, and regulatory compliance in the United States.

Mr. Oliveira's academic background and proposed project are aligned with the STEM program designated by the DHS (U.S. Department of Homeland Security), specifically:

• **14.1001 – Electrical, Electronics and Communications Engineering:** This area directly corresponds to his academic background in electrical engineering and his professional work in enterprise systems integration, financial analysis, predictive modeling, and large-scale data-driven business transformation.

This classification confirms that both his academic background and the proposed project are firmly rooted in a recognized STEM field, reinforcing that granting the labor certification waiver is consistent with the national interest of the United States.

In addition, it highlights the STEM relevance and national importance of Mr. Oliveira's field, further supporting the first prong of *Dhanasar* fulfillment of his proposed endeavor. The USCIS Policy Manual, in its revised "Chapter 5 - Advanced Degree or Exceptional Ability" dated January 21, 2022, underscores the significance of contributions from individuals like Mr. Oliveira:

> USCIS recognizes the importance of progress in STEM fields and the essential role of persons with advanced STEM degrees in fostering this progress, especially in focused critical and emerging technologies or other STEM areas important to U.S. competitiveness or national security.
>
> To identify a critical and emerging technology field, officers consider governmental, academic, and other authoritative and instructive sources, and all other evidence submitted by the petitioner. The lists of critical and emerging technology subfields published by the Executive Office of the President, by either the National Science and Technology Council or the National Security Council, are examples of authoritative lists. Officers may find that a STEM area is important to competitiveness or security in a variety of circumstances, for example, when the evidence in the record demonstrates that an endeavor will help the United States to remain ahead of strategic competitors or current and potential adversaries, or relates to a field, including those that are research and development-intensive industries, where appropriate activity and investment, both early and later in the development cycle, may contribute to the United States achieving or maintaining technology leadership or peer status among allies and partners.
>
> With respect to the first prong, as in all cases, the evidence must demonstrate that a STEM endeavor has both substantial merit and national importance. Many proposed endeavors that aim to advance STEM technologies and research, whether in academic or industry settings, not only have substantial merit in relation to U.S. science and technology interests but also have sufficiently broad potential implications to demonstrate national importance.

In conclusion, **the proposed endeavor by Mr. Oliveira, through ABIINC Consulting, applies advanced engineering and data-driven solutions to modernize financial and operational systems, strengthen corporate data governance, and improve regulatory compliance across**

various sectors in the United States. Supported by projected business growth, the **creation of up to twenty-two (22) highly skilled jobs in the U.S**., and Mr. Oliveira's expertise in science, technology, engineering, and mathematics (STEM), the initiative is directly **aligned with the national interests of the United States.**

3.1.2 EVIDENCE OF ENDEAVOR'S MERIT

National or even global implications within a particular field:

The initiative proposed by Mr. Oliveira, through ABIINC Consulting, has clear national implications for the US business technology, financial systems, and operational planning sectors. By applying advanced engineering and data-driven solutions to modernize financial and operational systems, enterprise integration, predictive analytics, and data governance frameworks, the initiative addresses systemic challenges affecting operational efficiency, data reliability, regulatory compliance, and supply chain coordination nationwide.

Beyond its immediate commercial impact, the initiative contributes to strengthening US leadership in enterprise systems architecture, financial analytics, and digital infrastructure modernization. As organizations in critical sectors increasingly rely on integrated, data-driven, and regulatory-compliant operational environments, ABIINC Consulting supports objectives of national relevance, reinforcing the substantial merit and national importance of the initiative proposed under the *Matter of Dhanasar*.

Here are some key points detailing why Mr. Oliveira's project is of national importance:

• **Strengthening Enterprise Data Infrastructure and Compliance:** Improved systems integration, predictive analytics, and structured data governance enhance operational efficiency and support sustainable business operations.

National Importance: Reinforces system reliability, regulatory compliance, and data security across US industry sectors.

• **Supporting Organizations in Highly Regulated and Strategic Sectors:** Providing advanced planning and integration solutions for businesses and public institutions operating under complex regulatory frameworks, including energy, transportation, finance, manufacturing, and government.

National Importance: Reduces systemic vulnerabilities and promotes secure, compliant, and resilient operations in critical sectors of the US economy.

• **Developing Integrated Financial and Operational Technology Solutions:** Implementing data analytics-driven enterprise integration and decision support tools in financial, supply chain, and administrative workflows.

National Importance: Modernizes operations and improves productivity on a national scale.

• **Reduction of Operational Inefficiencies and Cost Pressures:** Optimization of planning processes, forecasting accuracy, and performance monitoring to reduce waste, financial risks, and compliance failures.

National Importance: Supports cost efficiency and long-term financial sustainability of US organizations.

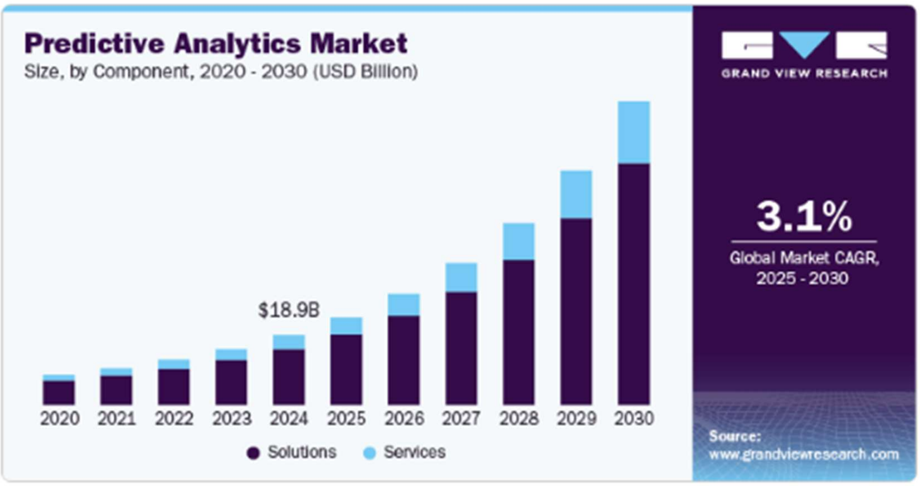
• **Alignment with STEM Fields and Technological Priorities:** The initiative is grounded in Electrical and Electronic Engineering (STEM field, CIP Code 14.1001).

National Importance: Drives technological innovation, workforce development, and the modernization of critical digital and operational infrastructure in the United States.

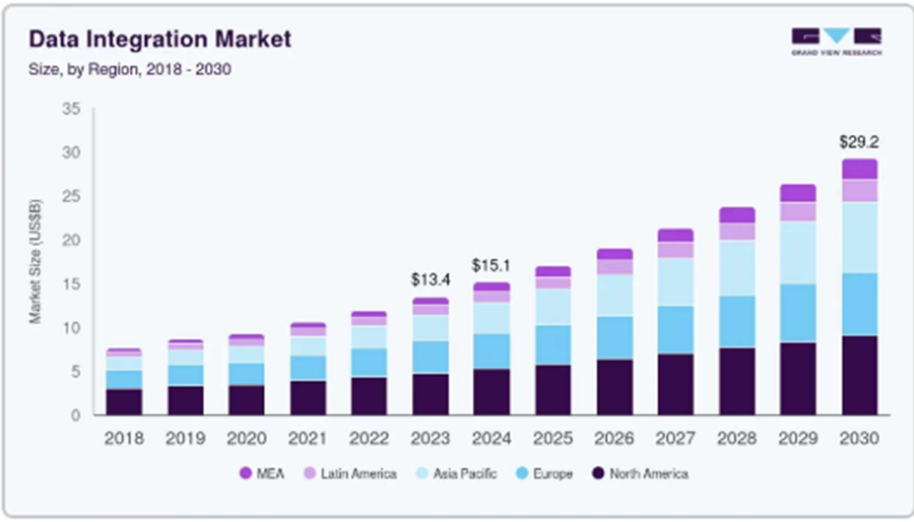
American policy efforts are increasingly prioritizing the strengthening of digital and business infrastructure through interoperability, data transparency, and operational resilience. In line with these priorities, the initiative proposed by Mr. Oliveira through ABIINC Consulting supports American organizations by addressing challenges related to fragmented systems, inefficient planning processes, limited forecasting capabilities, and regulatory compliance. Through the modernization of enterprise systems and the development of integrated, regulation-compliant solutions, the initiative contributes to a more efficient, resilient, and data-driven American economy.

The relevant markets for ABIINC Consulting are rapidly expanding, reflecting the growing demand for integrated business solutions, predictive analytics, and data governance technologies. **For example, the global predictive analytics market**[1] was valued at approximately US$ 18.89 billion in 2024 and is **projected to reach US$ 82.35 billion by 2030**, exhibiting substantial growth driven by the adoption of data-driven analytics and decision-making tools across various sectors, with North America dominating regional demand. **Furthermore, the global data integration market**[2] was estimated at US$ 15.18 billion in 2024 and **is expected to reach US$ 30.27 billion by 2030**, reflecting the increasing need for unified data across enterprise systems.

Together, these expanding markets demonstrate the nationwide opportunities for technology-driven modernization and the strong economic potential of ABIINC Consulting's services, reinforcing the substantial merit and national importance of the initiative proposed under the *Matter of Dhanasar*.



1 https://www.grandviewresearch.com/industry-analysis/predictive-analytics-market
2 https://www.grandviewresearch.com/industry-analysis/data-integration-market-report



This market expansion highlights the strategic importance of Mr. Oliveira's ABIINC Consulting initiative, which addresses enterprise digital transformation, data integration, predictive analytics, and regulatory compliance in critical sectors. By modernizing financial and operational systems and reducing systemic inefficiencies, the project aligns directly with U.S. national priorities and qualifies for a National Interest Waiver due to its sustained economic and technological contributions.

As recognized in the *Matter of Dhanasar*, the significant potential to employ American workers and generate substantial positive economic effects is a key factor in establishing national importance.

Under Mr. Oliveira's leadership, ABIINC Consulting is projected to create up to twenty-two (22) full-time positions for highly skilled professionals by its fifth year of operation, including roles in systems architecture, financial planning and analysis, systems integration, data governance, project management, and business development.

This workforce expansion is supported by Mr. Oliveira's extensive experience in electronic engineering and enterprise systems architecture, as well as his proven track record in leading large-scale digital transformation projects, ensuring the company's sustainable growth and a significant contribution to the U.S. economy and technological infrastructure.

3.1.3 ENDEAVOR'S IMPACT

The proposed endeavor has significant potential to employ U.S. workers:

The proposed project, led by Mr. Oliveira through ABIINC Consulting, will have a direct and measurable impact on the workforce, business modernization, and technological infrastructure of the United States. As described in the Business Plan (Exhibit C.I), the company's expansion from specialized consulting to scalable data analytics and systems integration services supports job creation, technical training, and sustainable economic growth.

By the fifth year of operation, ABIINC Consulting is projected to employ twenty-two (22) full-time professionals, compared to an initial team of five, in roles such as solutions architects, senior financial planning & BI consultant, data governance & BI analysts, project managers, and associate consultant, all requiring advanced technical expertise.

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In addition to direct job creation, the project will generate multiplier effects in related technology and professional services sectors, stimulating local economies and supporting small and medium-sized enterprises.

Workforce development is also a central component of the project, through hands-on training in enterprise systems architecture, data analytics platforms, predictive modeling, and data governance.

Therefore, this project represents a strategic initiative that promotes job creation, workforce skills enhancement, and long-term technological advancement, strengthening the economic competitiveness and digital infrastructure leadership of the United States.

In evaluating the broader economic impact of job creation, it is critical to consider the direct positions generated by an enterprise as well as the indirect employment effects across related sectors. One standard approach to quantifying this **extended impact is through the use of job multipliers, such as those developed by the Economic Policy Institute (EPI).** The EPI job multiplier estimates how many additional jobs are supported in the broader economy for each direct job created in a given industry. For the c omputer systems design and related services industry sector, where ABIINC Consulting is categorized, the EPI reports a job multiplier of 283.4.

Employment multipliers per 100 direct jobs, all private-sector industries

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
	Professional, scientific, and technical services				
125	Legal services	100.0	89.2	111.3	200.5
126	Accounting, tax preparation, bookkeeping, and payroll services	100.0	52.0	81.3	133.4
127	Architectural, engineering, and related services	100.0	90.0	114.1	204.1
128	Specialized design services	100.0	67.5	97.4	164.9
129	Computer systems design and related services	100.0	134.1	149.3	283.4
130	Management, scientific, and technical consulting services	100.0	91.1	116.5	207.6
131	Scientific research and development services	100.0	519.3	323.7	842.9
132	Advertising, public relations, and related services	100.0	460.9	270.7	731.6
133	Other professional, scientific, and technical services	100.0	70.8	83.6	154.3

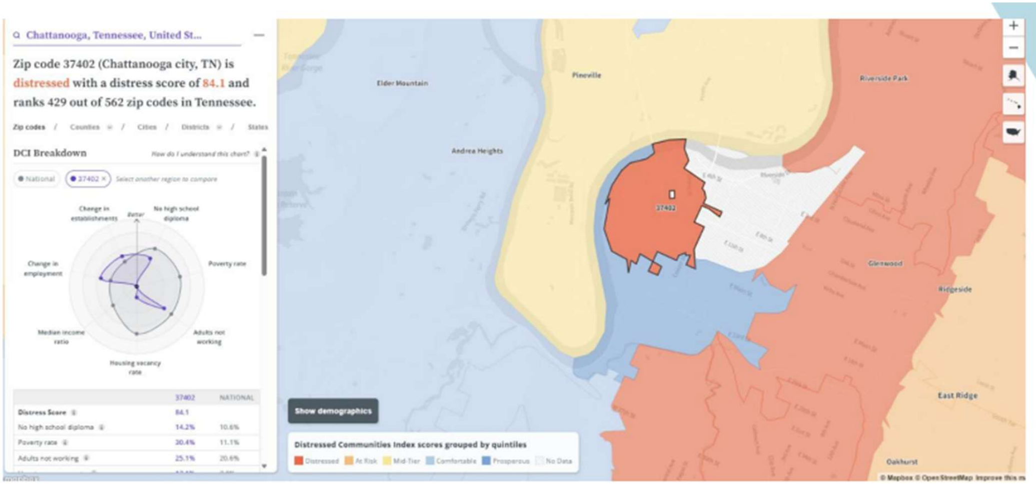
This means that for every 100 direct jobs, an additional 283.5 indirect jobs are created in supplier industries and through induced consumer spending from the newly employed workforce. Applying this multiplier to ABIINC Consulting's projections, the creation of 22 direct, high-skilled positions by year five under **Mr. Oliveira's leadership is expected to support approximately 62 additional indirect jobs in the U.S. economy**.

Please note that *Dhanasar* expressly states that one can prove national importance through the "significant potential to employ U.S. workers". That is NOT the same as "**potential to employ a significant number of U.S. workers**" as the "significance" is in the "potential" or "probability", not in the "number of jobs" the endeavor may create.

The *Matter of Dhanasar* framework recognizes that initiatives that promote job creation, strengthen strategic sectors, and increase U.S. competitiveness serve the national interest. The project proposed by Mr. Oliveira, through ABIINC Consulting, aligns with these principles, promoting the digital transformation of businesses, the modernization of financial systems, predictive analytics, and data-driven decision-making in critical sectors.

The proposed endeavor will be based in **Chattanooga, Tennessee,** where it will contribute to the creation of skilled jobs, workforce development, and the growth of digital infrastructure, supporting regional economic development and federal priorities related to innovation, infrastructure modernization, and long-term U.S. competitiveness.

The proposed project will be located in **Chattanooga, Tennessee (ZIP Code 37402)**, **an area identified as experiencing significant economic distress**. According to the project's economic indicators, ZIP Code 37402 has an Economic Distress Score of 84.1, higher than both the state and national averages, reflecting high poverty rates, low median household income, and high unemployment levels, which collectively indicate limited economic mobility for a substantial portion of the local population.



By establishing ABIINC Consulting in this region, Mr. Oliveira is positioning his company to generate a significant local and regional impact through the creation of high-skilled job opportunities and the expansion of knowledge-based professional services in business systems modernization, financial planning transformation, predictive analytics, and data governance. This strategic positioning directly supports federal and local priorities aimed at stimulating economic recovery, workforce development, and inclusive growth in economically disadvantaged communities.

The company will create high-skilled positions in enterprise systems architecture, financial planning and analysis, systems integration, data governance, and technology consulting, contributing to workforce development and expanding access to specialized professional careers in a region with limited high-skilled employment opportunities. Its consulting and implementation programs will enable organizations nationwide to adopt modern, secure, and efficient enterprise platforms, strengthening institutional performance, regulatory compliance, and long-term economic resilience across the United States.

The endeavor impacts on a matter that a government entity has described as having national importance or its a subject of national importance:

The initiative proposed by Mr. Oliveira, through ABIINC Consulting, is directly aligned with the priorities identified by the United States government, under the current White House administration, regarding digital infrastructure, data interoperability, and supply chain resilience, areas of clear national importance for economic competitiveness. For example, the White House has issued policy [3]measures aimed at **accelerating the development of data centers and digital infrastructure across the United States**, emphasizing the strategic role of robust and efficient technology platforms in supporting economic growth and operational resilience. These initiatives aim to streamline federal licensing and expand critical infrastructure capacity, facilitating the rapid deployment of systems that support the secure exchange of data and digital services nationwide.

Furthermore, federal strategic documents[4] recognize that **supply chain security is national security**, directing increased monitoring and strengthening of U.S. supply chains, including those related to technology and data infrastructure, to mitigate vulnerabilities and increase economic resilience.

ABIINC Consulting's services, including enterprise systems integration, predictive analytics, financial planning modernization, and structured data governance, support these national objectives, helping organizations adopt interoperable, secure, and efficient platforms. By enabling greater operational efficiency, workforce development, and data-driven decision-making, the proposed initiative strengthens U.S. digital infrastructure and economic competitiveness, reaffirming its national importance under the framework of *Matter of Dhanasar*.

In conclusion, ABIINC Consulting represents a high-impact initiative with great potential to generate sustainable economic benefits, create jobs for highly skilled professionals, and strengthen the United States' competitiveness in digital infrastructure and business modernization. **The proposed endeavor fully meets the first prong of the *Matter of Dhanasar* framework, demonstrating substantial merit and national importance through its contribution to the modernization of financial and operational systems, data integration, predictive analytics, supply chain efficiency, and technology-driven economic growth.**

3.2 Second PRONG: *The Self-Petitioner is Well-Positioned to Advance the Proposed Endeavor in the United States*

The second prong under Matter of Dhanasar requires demonstrating that the Petitioner is well positioned to advance the proposed endeavor. This standard does not require proof of guaranteed success, but rather credible evidence of the petitioner’s qualifications, experience, and progress toward implementation. Mr. Oliveira’s extensive background in electronic engineering and enterprise systems architecture, combined with more than twenty-eight years of international experience leading large-scale financial planning, analytics, and systems integration initiatives across critical industries, positions him to successfully establish and advance ABIINC Consulting in the United States.

3.2.1 EDUCATION, SKILLS, KNOWLEDGE, AND RECORD OF SUCCESS:

3 https://www.whitehouse.gov/presidential-actions/2025/07/accelerating-federal-permitting-of-data-center-infrastructure/

4 https://www.nextgov.com/cybersecurity/2025/12/trumps-national-security-strategy-wants-spy-agencies-watch-world-supply-chains/409971/

Mr. Oliveira possesses strong qualifications to lead the proposed project in the United States, based on his academic background and extensive professional experience in electronic engineering and enterprise systems architecture applied to financial planning, business intelligence, predictive analytics, and systems integration. He holds a **Bachelor of Science in Engineering** from Instituto Mauá de Tecnologia.

His qualifications are further strengthened by his **Master of Business Administration (MBA) in Administration for Engineers**, providing interdisciplinary expertise at the intersection of engineering, finance, and business operations. He has also completed extensive professional training and technical specialization in enterprise systems architecture, data integration, financial planning platforms, and project leadership, as well as advanced industry-specific courses directly related to his field of expertise, equipping him with the skills necessary to successfully advance ABIINC Consulting in the United States.

Professionally, Mr. Oliveira has accumulated over twenty-eight years of progressive experience in electronic engineering and enterprise systems architecture applied to complex business environments, with a career marked by increasing responsibility and significant impact. He has held high-level leadership and technical positions as Solutions Architect, Senior Developer, and Team Leader at multinational consulting firms and large organizations in Brazil, Canada, and the United States.

In these roles, he led large-scale initiatives in financial planning, budgeting, forecasting, business intelligence, and enterprise systems integration for organizations in the energy, manufacturing, telecommunications, transportation, finance, and public sectors. His work included solution architecture design, enterprise data modeling, implementation of integrated planning platforms, and the deployment of performance management and decision support systems.

Earlier in his career, Mr. Oliveira built a strong technical foundation through senior development and architecture roles in global SAP implementations for companies such as Ericsson, Hewlett-Packard, Sony, Petro-Canada/Suncor, Whirlpool Latin America, América Móvil, and Grupo Votorantim, acting as a technical leader on multinational projects.

In short, his professional trajectory demonstrates consistent technical leadership, increasing responsibility, and successful execution of complex enterprise systems projects, confirming that he is well-positioned to contribute to the proposed venture in the United States.

In addition to his academic background and extensive professional experience, Mr. Oliveira has obtained several **internationally recognized professional certifications in corporate systems and data analytics**, further demonstrating his ability to drive the proposed project in the United States. He holds the **SAP Certified Application Associate – SAP Analytics Cloud** credential, issued by SAP in February 2022, which validates his technical competence in corporate data analytics, planning, and cloud-based business intelligence platforms. He also completed formal professional training in **SAP Strategy Management (IS01 – configuration and implementation)** in London, United Kingdom, in 2016, proving his specialized knowledge in performance management and strategic planning systems used by large organizations.

Earlier in his career, **Mr. Oliveira was certified by SAP as an Applications Consultant in Materials Management (MM) for the SAP R/3 System**, in 2000, and received an official SAP identification card confirming his status as a certified consultant authorized to operate in SAP corporate environments.

Together, these credentials confirm continuous technical validation by one of the world's leading corporate software providers and demonstrate Mr. Oliveira's ability to design, implement, and lead complex financial planning, data analytics, and corporate integration projects through ABIINC Consulting.

Furthermore, Mr. Oliveira is a professional member of the **Association for Computing Machinery (ACM)**, one of the world's most prestigious international scientific and professional organizations in the field of computing and information systems. Membership in the ACM is granted to professionals actively working in advanced computing, software engineering, data systems, and information technologies, and reflects a continuous commitment to technical excellence, professional development, and adherence to globally recognized standards of practice in computing and enterprise systems architecture.

This professional affiliation further demonstrates Mr. Oliveira's ongoing engagement with the international computing community and reinforces his position as a highly qualified expert in enterprise systems, data analytics platforms, and large-scale technology integration. His ACM membership complements his academic background, SAP certifications, and decades of professional experience, confirming that he is well-positioned to drive the proposed project through ABIINC Consulting.

Furthermore, Mr. Oliveira's annual base salary of **CAD 234,118.00** as a Delivery Architect at Capgemini's Company significantly exceeds typical compensation levels for comparable technology architecture roles in Canada. For example, data from employer-reported salary sources indicate that the average annual salary for IT and technical architects in Canada is approximately **CAD 109,000** per year for technical architect positions. This comparison demonstrates that Mr. Oliveira's compensation is well above market norms for similar senior technical roles, reflecting sustained recognition of his advanced expertise, leadership, and strategic value.

Additionally, Mr. Oliveira received **formal recognition for his exceptional performance** on large-scale business projects in the United States and internationally. In 2024, while serving as a Solutions Architect and Planning Lead for SAP Analytics Cloud at JERA Americas, a major US energy company, he received client recognition under Capgemini's "On Time and Above Client Expectations (OTACE)" program, reflecting exceptional project delivery, technical leadership, and client satisfaction.

Earlier in his career, **he was also awarded the "Outstanding Performance Award" in 2002 for his contributions as a Senior Developer and Team Leader on the Hewlett-Packard CALADO Project, a major multinational implementation of SAP supply chain and finance systems.** These recognitions demonstrate continuous professional excellence, industry trust, and a proven track record of success in leading complex business system transformations.

Mr. Oliveira's ability to carry out the proposed project is further demonstrated by his previous experience as the owner and manager of **BIHH Consulting Inc**., a technology consulting firm incorporated in Canada. Corporate income tax returns from 2017 and 2018 confirm his ownership, evidencing his direct entrepreneurial leadership and responsibility for the company's operations and compliance. The company's unaudited financial statements for the year ended December 31, 2019, further show active operations, revenue generation, and retained earnings, confirming his proven ability to manage a consulting business in the same technical field as his project in the United States.

Taken together, the evidence demonstrates that Mr. Oliveira is exceptionally well-positioned to drive the proposed endeavor in the United States.

3.2.2 INDEPENDENT EXPERT TESTIMONIALS SUPPORTING THE PETITIONER'S QUALIFICATIONS AND IMPACT:

Mr. Oliveira's qualifications and ability to drive the proposed project are further evidenced by detailed letters of recommendation from independent experts in enterprise systems architecture, financial planning and analysis, business intelligence, and digital transformation. These professionals, who have worked directly with him or supervised him in complex corporate and public sector environments, attest to the scope, technical depth, leadership capabilities, and impact of his contributions.

As recognized in the USCIS Policy Manual, these independent expert testimonials provide objective third-party validation of Mr. Oliveira's professional reputation, experience, and track record of accomplishments. Collectively, these letters confirm Mr. Oliveira's leadership in enterprise systems modernization and data integration initiatives and reinforce that he is well-positioned to lead and expand ABIINC Consulting in the United States, in line with national priorities related to digital infrastructure modernization and economic efficiency.

For example, **Mr. Danish Niazy**, Senior Consultant at ArchLynk North America (a global company specializing in SAP solutions operating in North America), has a background in Supply Chain Management and is a certified SAP IBP consultant, reports that Mr. Oliveira played a decisive role in developing an advanced financial model for simulating and planning operational and capital expenditures, which resulted in significant efficiency gains and was responsible for approximately **US$ 5.9 million in savings in the first year of operation**.

> *"I first collaborated with Mr. Haroldo de Oliveira from 2010 to 2013 at Suncor Energy, one of the largest integrated energy companies in Canada. During this project, he played a decisive role in developing a robust financial simulation model that integrated complex royalty fee calculations with capital and operational expenditure planning. This system streamlined complex revenue calculations and financial planning processes, ultimately delivering significant efficiency gains. The project was nominated for the President's Operational Excellence Award in 2014, generating approximately $5.9 million in savings during its first year of operation".*

Mr. Anthony Vermes is a Certified Professional Accountant (CPA) with over 25 years of experience as an independent consultant, specializing in financial management, costing, procurement, taxation, and accountability for private sector clients and various Canadian federal government agencies, including the Canada Revenue Agency, the Treasury Board Secretariat, Public Services and Procurement Canada, and the Department of National Defense, reports that Mr. Oliveira designed a financial planning framework that integrated SAP Business Planning and Consolidation tools with accounting standards, allowing the CRA to improve forecasting accuracy, generate reliable reports, and strengthen financial accountability.

> *"Mr. de Oliveira developed a planning framework that aligned technical system design with financial management principles. This solution enabled the Canada Revenue Agency to produce more accurate forecasts, generate reliable reports, and strengthen financial accountability. By creating a structure that combined advanced SAP Business Planning and Consolidation tools with accounting standards, he provided government leaders with actionable information to support transparent and responsible decision-making".*

For example, **Hamilton Bokaleff** is an Application Innovation Engineering Architect at SAP, the world's largest provider of enterprise application software, serving over 400,000 customers globally. He specializes in finance, controlling, and business integration, holds several SAP certifications, and has contributed to strategic implementations in Latin America and Europe.

Mr. Bokaleff emphasizes that Mr. Oliveira's leadership enabled the implementation of a fully integrated SAP R/3 system, which became a scalable global model for Ericsson, requiring not only deep technical knowledge but also the ability to harmonize regulatory structures and coordinate multidisciplinary teams.

> *"His contribution to the project was remarkable. He was responsible for mapping business requirements across multiple regions, ensuring compliance with both local and corporate needs, and translating them into technical solutions. The implementation of a fully integrated SAP R/3 system under his leadership provided Ericsson with a scalable and efficient template that could be adapted globally. This work required not only deep technical knowledge but also the ability to harmonize diverse perspectives and regulatory frameworks".*

Furthemore , **Mr. Kevin Martin** is currently the Director of Planning and Consolidation at Capgemini America, one of the world's leading consulting, technology, and outsourcing companies, with over 350,000 employees operating in more than 50 countries. Also a veteran of the United States Navy, he holds an MBA from the University of Illinois. Mr. Martin reports that Mr. Oliveira implemented strategic financial planning systems that modernized corporate decision-making for large clients.

> *"These implementations streamlined reporting and forecasting, reduced operational costs, and increased efficiency across business units in large corporations such as: Union Pacific (one of the largest freight rail networks in the United States operating more than 32,000 miles of track across 23 states), ENGIE North America (the subsidiary of one of the world's largest energy groups with a leading role in renewable power and energy services),*

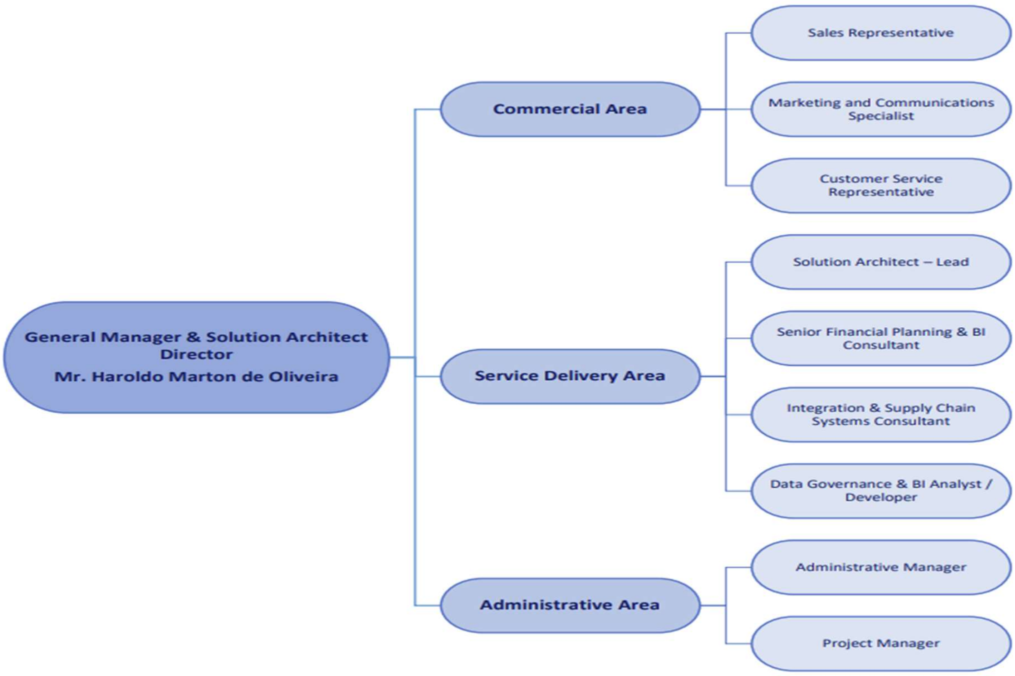
Ontario Power Generation - OPG (Ontario's largest, low-carbon electricity generator, investing in local economies and employs thousands of people across Ontario and the United States), and JERA Americas (the subsidiary of the Japanese energy company, focused on developing and operating sustainable power generation and energy infrastructure in the United States).

The letters presented provide objective and detailed evidence of Mr. Oliveira's technical expertise, executive leadership, and measurable impact in enterprise systems architecture, financial planning and analysis platforms, large-scale systems integration, and digital transformation initiatives across strategic sectors, including energy, telecommunications, manufacturing, and government services. Independent experts consistently confirm that he is exceptionally well-positioned to lead the proposed project, with contributions aligned with U.S. national priorities related to digital infrastructure modernization, data-driven economic efficiency, operational resilience, and advanced business systems integration.

Given the national importance of strengthening corporate digital infrastructure and modern financial and operational planning systems, we respectfully request that the Service consider these expert statements (Exhibit C.II) as compelling evidence of Mr. Oliveira's exceptional qualifications and his ability to drive the proposed project in the United States.

3.2.3 PLAN FOR FUTURE ACTIVITIES:

Mr. Oliveira will play a central role in the technological leadership and strategic operations of ABIINC Consulting, as described in the organizational structure presented in the Business Plan **(Exhibit C.I):**



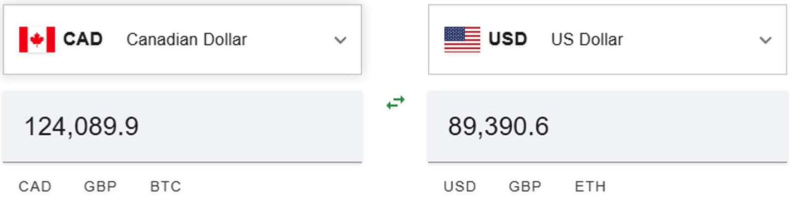
As **General Manager and Director of Solutions Architecture**, Mr. Oliveira will lead the strategic, technical, and operational execution of ABIINC Consulting. His responsibilities include overseeing company operations, strategic planning, and budgeting, as well as directing the design and governance of corporate financial planning systems, predictive analytics platforms, integrated enterprise systems, and data governance frameworks.

He will supervise technical teams, ensure service quality and customer satisfaction, manage key institutional and corporate relationships, oversee financial performance, and guide organizational growth and future hiring. Through these roles, Mr. Oliveira will apply his leadership, technical expertise, and strategic vision to position ABIINC Consulting as a high-impact provider of business planning and systems integration solutions.

By staying aligned with emerging best practices in enterprise financial planning systems, predictive analytics, corporate systems integration, and data governance, Mr. Oliveira will ensure that ABIINC Consulting remains competitive and able to generate measurable impact for its clients. He has also secured the necessary financial resources to launch and sustain the venture, with the Business Plan indicating an initial investment of **US$90,000 (Exhibit C.I**), confirming that he is well-positioned to implement the proposed project in the United States.

Startup	
Requirements	
Startup Expenses	
Legal	$1,500
Insurance	$1,500
Marketing	$15,000
Rent/Deposit	$4,500
Website design	$2,500
Computers/Phones/Tablets	$8,000
Office furniture	$6,000
Stationery	$3,500
Total Startup Expenses	$42,500
Startup Assets	
Cash Required	$47,500
Startup Inventory	$0
Other Current Assets	$0
Long-term Assets	$0
Total Assets	$47,500
Total Requirements	**$90,000**

Mr. Oliveira has secured sufficient financial resources to independently implement the proposed project. He has approximately **US$89,390.60 in a Canadian savings account** and owns a property in Canada valued at approximately **US$685,000** (Exhibit C.II), amounts that taken together substantially **exceed the estimated initial investment of US$90,000** required for the launch of ABIINC Consulting, as detailed in the Business Plan (Exhibit C.I).



This financial situation demonstrates his ability to execute the project without relying on external financing and to maintain operational stability during the initial phase. Combined with his academic background, over twenty-eight years of professional experience in enterprise systems architecture and digital transformation, proven leadership, and a solid business plan, the evidence confirms that Mr. Oliveira is well-positioned to carry out the proposed project, fully satisfying the second prong of the NIW (National Interest Waiver).

<u>3.3 Third PRONG:</u>

On Balance, It Would be Beneficial to the United States to Waive the Requirement of a Job Offer and Labor Certification

Congress established the National Interest Waiver to address the inherent limitations of the labor certification process. When a foreign national offers distinct and substantial benefits to a specific area, going beyond the scope of a traditional job function, permanent residency should not be denied solely on the basis that another individual could theoretically perform similar duties.

Mr. Oliveira clearly exemplifies this principle. As a senior professional in electronic engineering and enterprise systems architecture, with over twenty-eight years of international experience in financial planning platforms, predictive analytics, business intelligence, enterprise systems integration, and large-scale digital transformation initiatives, his proposed project goes far beyond a conventional employment position. Through ABIINC Consulting, Mr. Oliveira leads a strategic and execution-oriented initiative aimed at modernizing financial and operational systems in critical sectors of the U.S. economy, generating measurable benefits in data governance, forecasting accuracy, supply chain coordination, operational efficiency, and regulatory compliance. Requiring Mr. Oliveira to undergo the labor certification process, despite the existence of other qualified professionals, would disregard the unique value of his accumulated technical and managerial experience, his proven leadership in implementing complex multinational systems, and his demonstrated ability to translate advanced engineering and systems architecture knowledge into scalable, system-level solutions aligned with national economic and infrastructure priorities.

According to the third criterion of the *Dhanasar framework,* adjudicators must conduct a balancing test, weighing the national interest in requiring a job offer and labor certification against the benefits of the foreign national's proposed contributions. This analysis considers several factors, including:

• Whether it would be impractical for the foreign national to obtain a job offer or for the petitioner to obtain labor certification, given the nature of the foreign national's qualifications or proposed project.

• Whether the United States would still benefit from the foreign national's contributions, even if qualified American workers are available.

• Whether the national interest in the foreign national's contributions is sufficiently significant to justify waiving the labor certification process.

Dhanasar clarifies that these considerations are not rigid requirements, but rather guiding factors that, when evaluated together, help determine whether the waiver serves the national interest.

Applying this standard to the present case, the evidence presented in this petition demonstrates that Mr. Oliveira's proposed project offers sustained benefits at a systemic level that are not adequately addressed by the labor certification process. Consequently, the body of evidence convincingly establishes that waiving the job offer and labor certification requirements would be in the best interests of the United States, and therefore, a favorable discretionary decision is warranted.

3.3.1 IMPRACTICABILITY OF A LABOR CERTIFICATION:

Given the autonomous nature of the proposed venture, in which Mr. Oliveira will lead ABIINC Consulting independently, submitting to the traditional labor certification process is impractical. The labor certification framework was designed for conventional employment relationships, while Mr. Oliveira's initiative is a founder-led company focused on modernizing financial and operational systems, corporate data integration, predictive analytics, and digital infrastructure across multiple strategic sectors, not filling a predefined job opening.

• **Nature of the Entrepreneurial Venture:** As an independent entrepreneur, Mr. Oliveira is establishing a consulting firm specializing in corporate systems architecture, financial planning modernization, data analytics, and systems integration, operating outside traditional employer-employee structures. The labor certification process is not suitable for evaluating ventures where the applicant independently designs, leads, and executes a business initiative with systemic and cross-sector impact.

• **Economic and Structural Impact of the Venture:** ABIINC Consulting is structured to generate sustainable economic and operational benefits through the modernization of corporate planning and finance platforms, data integration frameworks, predictive analytics models, and data governance solutions, supporting efficiency, transparency, and regulatory compliance in sectors such as energy, finance, manufacturing, transportation, and the public sector.

• **Job Creation and Economic Impact:** ABIINC Consulting is expected to generate direct employment through its consulting and operational activities and indirect economic benefits by increasing demand for U.S.-based vendors, technology providers, and professional services. Through business modernization solutions that enhance efficiency, compliance, and long-term stability for client organizations, the initiative contributes to sustained economic activity and positive ripple effects across the U.S. economy.

• **Self-Sustainability and Broad Contribution:** Through ABIINC Consulting, Mr. Oliveira ensures the financial viability of his company while simultaneously promoting nationally relevant objectives related to the modernization of digital infrastructure, reliability of corporate systems, and data-driven economic efficiency. These characteristics highlight the distinctive nature of his contributions and make the requirement for labor certification unnecessary and counterproductive.

Mr. Oliveira has demonstrated his intention and ability to act as an independent entrepreneur whose proposed venture offers long-term economic, technological, and systemic benefits aligned with the national priorities of the United States. Therefore, waiving the job offer and labor certification requirements would be the best option to serve the national interest of the United States.

3.3.2 THE U.S. WOULD STILL BENEFIT FROM THE FOREIGN NATIONAL'S CONTRIBUTION EVEN IF QUALIFIED U.S. WORKERS ARE AVAILABLE:

Given Mr. Oliveira's extensive professional background as a senior professional in electronic engineering and enterprise systems architecture, he is clearly well-positioned to develop his project in the United States. Even though qualified professionals exist, his specific and differentiated contributions offer substantial advantages, as summarized below:

• **Unique Qualifications and Expertise:** Mr. Oliveira combines deep technical expertise in corporate financial planning systems, predictive analytics, business intelligence, large-scale systems integration, and data governance with proven experience leading complex, multinational transformation initiatives in highly regulated and mission-critical sectors, including energy, transportation, finance, manufacturing, and the public sector.

• **Consistent Recognition and Track Record:** He has consistently held senior technical leadership and trusted positions in multinational corporations and large corporate environments, demonstrating sustained professional credibility and a long-standing consulting track record in delivering complex projects involving financial systems modernization, enterprise integration, and operational transformation.

• **Proven Technical Leadership and Impact:** His track record demonstrates Mr. Oliveira's ability to translate his advanced engineering and systems architecture expertise into practical, system-level improvements that enhance operational efficiency, forecasting accuracy, data reliability, regulatory compliance, and corporate decision-making capabilities.

• **Additional Contributions:** His work stands out for addressing complex challenges at the intersection of corporate operations, financial systems, data governance, and large-scale technology integration, enabling sustainable digital transformation and long-term organizational performance in strategic sectors of the U.S. economy.

In conclusion, while qualified professionals exist in related fields, the combination of Mr. Oliveira's experience, leadership, and proven results clearly distinguishes him. Through ABIINC Consulting, he will provide lasting benefits to American organizations, strengthening corporate systems modernization, data integration, and operational resilience. Consequently, waiving the labor certification requirement directly serves the national interest of the United States.

4. FINAL CONSIDERATIONS

From all topics discussed above and the attached evidence, it is "more likely than not" that:

1. The self-petitioner, Mr. Haroldo Marton de Oliveira, meets the advanced academic degree requirement stipulated in section 203(b)(2) of the Immigration and Nationality Act (INA). He holds a **U.S. equivalency bachelor's degree in electrical and electronics engineering and a Master of Business Administration (MBA), in addition to more than twenty-eight years of professional experience** in corporate systems architecture, financial planning, and large-scale digital transformation. His consistent leadership and proven track record of results in complex business environments qualify him for classification in the EB-2 category.

2. **The proposed endeavor has substantial merit and national importance**, as ABIINC Consulting supports U.S. priorities in enterprise digital infrastructure modernization, systems integration, data governance, predictive analytics, and operational efficiency across strategic sectors, **satisfying the first prong of *Matter of Dhanasar*.**

3. **The self-petitioner, Mr. Oliveira, is well-positioned to advance the endeavor** based on more than twenty-eight years of experience in enterprise systems architecture and digital transformation, professional recognition, certifications, membership in the ACM, high salary, independent expert recommendation letters, a solid business plan, and proven financial stability.

4. **On balance, waiving the job offer and labor certification requirements benefits the United States** because Mr. Oliveira will lead an independent, founder-driven enterprise that strengthens enterprise digital infrastructure and organizational efficiency, generating measurable economic and technological benefits, thus justifying the National Interest Waiver.

Consequently, **Mr. Haroldo Marton de Oliveira** merits a favorable decision on this I-140 petition in the Second Preference employment-based category, with a request for a waiver of the job offer and labor certification requirements, pursuant to INA §203(b)(2)(B). His advanced academic qualifications, consistent leadership in high-level technical and executive positions, and proven impact on enterprise systems architecture, financial planning platforms, business intelligence, and large-scale digital transformation align **with the legislative intent of the National Interest Waiver,** as his proposed project advances the modernization of corporate digital infrastructure, data governance, operational efficiency, and technology-driven economic competitiveness in the United States.

We respectfully request USCIS to approve this petition in light of the overwhelming evidence of national benefit and professional excellence.

Should you require any further information or documentation, please do not hesitate to contact my office. Thank you in advance for your kind assistance with this matter.

Sincerely,

Otavio Haverroth Silva
California Bar # 343486

Exhibit list

Exhibit A

HAROLDO MARTON DE OLIVEIRA

E-mail | hmarton@hotmail.com
Telephone | +1905-616-3524

Mr. De Oliveira is an Engagement Manager, Solution Provider, and Senior Delivery Architect for multiple system applications, with over 25 years of system implementation experience in many industry segments including Energy / Oil & Gas, Financial/Banking, High tech / Electronics/Appliances, Communication, Construction Material/Abrasive, Cement & Concrete, Food, Pharmaceutical, Agrochemicals, Transportation, and Public Sector.

- Solid experience on mapping business processes/requirements to create functional specifications, blueprint Docs and conceptual data models / prototypes in support of system solutions and architectures for Planning, Budgeting, and Forecasting processes.
- Proven ability to design solutions for enterprise financial planning, including CAPEX (Projects, Plant Maintenance, Asset Depreciation, Operations), OPEX (Expenses, Budget Allocations), REVENUE/SALES (Profit Centers, Gross Revenue, Project Revenue, Net Loss, ONP), FINANCE (Gross Margins, Cash Flows, Balance Sheets), WORKFORCE (Headcounts, Employee, Position Level, Salaries), Driver-base Planning (Statistic Accounts, Financial and Operational Drivers and KPIs), Predictive Analysis with AI algorithms
- Engagement Management, Project Management / Team Lead large experience using AGILE, ASAP, and Waterfall methodologies with excellent communication, negotiation, and interpersonal skills.

PROFESSIONAL EXPERIENCE

SOLUTION ARCHITECT AND SENIOR SAP ANALYTICS CLOUD DEVELOPER

Capgemini's client: UNION PACIFIC RAILROAD | OMAHA, NE, USA

03/2025 – CURRENT

Responsible for providing integration solutions for Scrap Sales, Order to Cash processes, and reporting at multiple levels / views, including executive dashboards; Leading an offshore development team; Once implemented, the reporting solution has estimated to reduce 30% of the supply chain team effort on combining various data sources tasks and increase profit on Scrap Materials sales.

SOLUTION ARCHITECT FOR CFIN - SAC INTEGRATION

Capgemini's client: J.R. SIMPLOT | BOISE, ID, USA

11/2024 – 02/2025

SAC Planning solution / delivery architect and developer for the S/4HANA CFIN integration to SAC Financial Planning / Reporting, using SAP Rapid Financial Planning model as reference structure, CG Workforce and Expenses model accelerators for the phase 4. Responsible to manage offshore team (2 developers) and support integration project manager with project scope, adjustments, timelines, resource availability, solution design, and development.

SOLUTION ARCHITECT FOR FINANCIAL PLANNING

Capgemini's client: ENGIE AMERICAS | HOUSTON, TX, USA

06/2024 – 10/2024

SAC Planning solution / delivery architect, and developer for the ESOR Reforecast planning, Adaptive Forecast input templates /reports, and Cash Flow reporting process. Responsible to manage offshore team (2 developers) and support integration project manager with project scope, adjustments, timelines, solution design, development, and integration testing / cutover plan

Responsible for the Cash Flow planning accelerator design, implementation effort, and project timeline

SOLUTION ARCHITECT FOR FINANCIAL PLANNING

Capgemini's client: JERA AMERICAS | HOUSTON, TX, USA

07/2022 – 05/2024

SAC Planning leader, solution / delivery architect, and developer for the S/4 Financials, Azure Financials, Liquidity & Cash Flow, and additional data source integration components. Responsible to manage offshore team (3 developers) and onshore team (2 developers), and support integration project manager with project scope, adjustments, timelines, resource availability, solution design, development, integration testing, and go-live procedures

Responsible for the Workforce and Capex planning solution accelerator deployment, reducing the complexity, implementation effort, project timeline, and overall project costs

Engagement Manager, Solution Architect and development support to the work packages, applying OPEX / CAPEX / Workforce accelerator templates, customizing solution for Income Statement multi-segment reports using S/4 HANA import connections, SQL Azure connections, CDC Views, File uploads, SAC models, dimensions, calculated measures, data actions, reports and data input stories, excel add-in templates

SOLUTION ARCHITECT FOR FINANCIAL PLANNING

Capgemini's client: QUANTUM SCAPE BATTERY TECHNOLOGY | SACRAMENTO, CA, USA

04/2022 – 06/2022

Responsible for designing, developing, configuring multiple allocation processes via Data Actions, advanced scripts, custom data loads, Balance Sheet with custom Assets / Liabilities structures; Income statements for P&L with custom Operating Expenses / Operating Income /(Loss) grouping by Functional Areas / Group GL Accounts advanced filtering in a story

Manager and team leader for development, design review, and client UAT sessions to resolve issues and defects on Labor, Capex, Opex, Management planning scenarios

Responsible for creating accelerator templates for main financial business scenarios to be adopted for multiple industry sectors

SOLUTION ARCHITECT FOR FINANCIAL PLANNING

Capgemini's client: ONTARIO POWER GENERATION | TORONTO, ON, CANADA

10/2019 – 03/2022

Responsible for the BPC solution design and development of the Budget Transfer / Service Level Agreement (SLA), OPG / BU Guidelines Planning, and Corporate Normalization, using custom Data Package, Data Package Link, EPM Input Forms and Reports

Manage the BPC development team (3 BPC / BW consultants and 2 business representatives) for the entire BPC solution upgrade from BPC 10.0 NW 7.4 (HANA 1.0) to BPC 10.1 NW 7.5 (HANA 2.0), including EPM upgrade from SP25 to SP34. Full business scenarios assessment, adjustments, testing, and deployment

Responsible for the engagement management including Risks, Actions, Issues, Decisions, Dependencies (RAIDD) control, resources planning, workshop meetings to collect business requirements, activities status, and project schedule updates, measuring and monitoring implementation quality, cost, delivery, service and risk management

Develop Solution Design Document, review As-Is and To-Be diagrams / scenarios; Provide guidance to engage necessary resources for Azure Cloud migration, Cyber Security approval process, commissioning preparation; Follow onboarding clearance process, systems access, and expiry date controls for resources from multiple vendors

Team Leader of OPG IT group for BI solution planning migration assessment and strategy, including SAC prototype vs BPC (Standard / Embedded) comparison analysis for stakeholders' decision path

SOLUTION ARCHITECT AND DEVELOPER (DRIMS)

Independent Consultant: DEPARTMENT OF NATIONAL DEFENSE | OTTAWA, ON, CANADA

03/2019 – 09/2019

Responsible for the solution architecture, specs, and development of new Planning and Forecasting processes using SAP BPC Standard / Embedded Versions, BOBJ Webi reports, BW on HANA upgrade procedures

SOLUTION ARCHITECT AND DEVELOPER

Independent Consultant: GREAT-WEST LIFECO | WINNIPEG, MB, CANADA

05/2018 – 02/2019

Responsible for the solution architecture, specs, and development of new processes using Analysis Process Designer in BW, Queries, User Exit Variables, custom variable via BADI, new Process Chain, BPC Master Data, and Loading process adjustments with the following objectives:

- Retire manual Bex query load process for Expenses and Stat Key Figures
- Data feed automation to reduce time between finalizing budgets and completing the allocation process
- Future state would allow EUR to be migrated to BPC via data manager spreadsheet loads
- Simplifies data loads between ECC/BPC and existing & future reports in BPC / End User ad hoc reporting becomes much more feasible
- Identify opportunities for potential quick wins i.e. Group Customer data extract, including salary adjustments to reflect bi-weekly pay – automate to adjust at time of input via a formula or mass update template
- Automating certain post-closing entries to occur as inputs are made reduces time to finalize expense budgets
- Pre-populate budget templates with baseline values rather than providing users with a blank input template. Reduces time spent on budgeting and improves consistency and controls

SOLUTION ARCHITECT AND DEVELOPER

Independent Consultant: CANADA REVENUE AGENCY | OTTAWA, ON, CANADA

11/2016 – 03/2018

Responsible for the BPC entire solution, with the following aspects:

Custom Input forms for Initial and Branches / Regions Corporate level notional budget allocation, using EPM + Excel functionality (VBA coding) to meet business requirements and ITB Standards

Integration with ECC (CAS) main components / objects for Plan, Budget and Forecast, such as Cost Center (CO), Fund Center, Functional Area, Fund (FM), and hierarchy structures

Multiple BPC Model structure to accommodate core input model and reporting models

Recommendations about the best practices in SAP BI business processes aligned with federal government requirements

BPC user Interface full setup, including Environment, Models, Dimensions, Security, Work Status, audit report, and all related BW config tables to support BPC functionality

Co-responsible for all BW Master Data and Transaction Data Transformation/Conversion Files, Custom Functions (Logic Script), as well all back-end configuration to support the whole application, including BPC Data Packages links with Customized Process chains, Stage Cubes, and DSOs. ABAP coding in Expert routine for custom Transformations to convert BPC Input Data into Reporting Cubes in BW.

Co-responsible for the Reporting solution using BOBJ tools including Analysis for Office, Webi, BI Launchpad. Notional Budget reports at Corporate and Detail levels, as well as ARLU Category assignment and C-Form requirements

Responsible for implementing a prototype using SAP BPC 10.1 Embedded version with BW 7.5 SP4 on SAP HANA, to demo capabilities for Budget Allocation, Projection, and Budget Transfer approval process via Business Process Flow, Work Status with more integrated approach to BW/ECC systems. Main config steps have been done including Info Provider (Central Settings, Characteristic Rels, Data Slices), Aggregation Levels, Planning Functions for budget distribution, and Planning Sequences. Planning on aDSO, Planning Enabled Query has been created to enable real-time Inputs/reports via Analysis Office v2.4.

SOLUTION ARCHITECT AND DEVELOPER

Independent Consultant: DEPARTMENT OF NATIONAL DEFENSE | OTTAWA, ON, CANADA

05/2016 – 10/2016

Responsible for the BPC entire solution, with the following aspects: Portfolio Planning Model designed to support DND on making decisions over Levels of Service, Future Demand, Asset Knowledge, Asset Condition / Performance, Asset and Business Risks, Options Analysis and ultimately Investment and Operations Planning for more than 20000 Architectural Objects across Canada.

System integration solution has been developed to extract data from ECC, convert into BW, set targets and report in BPC, and create dashboards in BOBJ WEBI through Universe connection.

Responsible for the BPC end-to-end implementation as solution architect and developer for custom Input Schedules and Reports with complex EPM Functions and VBA macros to accommodate multiple Architectural Object Attributes for target settings at multiple levels.

Co-responsible for all BW Master Data and Transaction Data Transformation/Conversion Files, Functions (Logic Script), as well all back-end configuration to support the whole application, including BPC Data Packages links with Customized Process chains, Stage Cubes, and DSOs. ABAP coding in Expert routine for custom Transformations to convert ECC data in BW for BPC application.

Managed time effectively by actively participating in project status meetings convened by the Project Manager, tracking issues and their resolution, providing briefings to the project team and stakeholders on issues and design considerations on BPC, as well as communicating via email on topics related to the BPC implementation project

End-to-end BPC implementation experience including extensive experience on all implementation phases: Project preparation, Workshops, Blueprint, Prototypes/ Demos, Development (Realization), Integrated/UAT testing, Go Live preparation, Go Live support according to the project management timelines and milestones signoffs

SOLUTION ARCHITECT AND DEVELOPER

Independent Consultant: DEPARTMENT OF NATIONAL DEFENSE | OTTAWA, ON, CANADA

10/2015 – 04/2016

Responsible for SAP Strategy Management (SSM) Prototype to support DND DR-PMF standards.

Co-Responsible for the creation of Dimensions, Attributes, Formulas, Variables, Filters, Metrics (KPIs), PAS dimensional structure, Initiatives, Milestones / Sub-milestones, traffic light indication for Report/ Dashboard Layouts and Graphical Analysis

Perform installation check and access through SSM Quick Launch page, SSM Tools, Application Server access, External Data Loader, SSM Model Designer, and BI Connector Application (BICA)

Achievements: Prototype model has been approved by DND stakeholders and SSM has been successfully implemented advanced solution including all the scorecard elements like Initiatives, Milestones / Sub-milestones, Perspectives, Objectives, KPIs associated with multi-dimension metrics.

SENIOR DEVELOPER

Independent Consultant: HUSKY ENERGY INC | CALGARY, AB, CANADA

03/2015 – 08/2015

Responsible for Finance Budget, Investment, Forecast Planning, and Consolidation with approximately 2000 Accounts, 3500 Cost Centers, 1200 Profit Centers, and 800 Materials using BPC 10.0, BW, ECC-FI/CO

Developer for custom built Input Schedules and Reports to accommodate Accounts, Cost Elements, Cost Centers, Profit Centers, and Materials all with Hierarchy structures with multiple tabs

Consolidation business rules (Elimination & Adjustments) to show total profit & cash at group level, Consolidation monitor for Work Status, Control execution, Currency Translations status, etc.

Responsible for end-to-end BPC implementation experience including extensive experience on all implementation phases: Project preparation, Workshops, Blueprint, Prototypes/ Demos, Development (Realization), Integrated/UAT testing, Go Live preparation, Go Live support according to the project management timelines and milestones signoffs

Provided expertise and advice, collaborated in partner and stakeholder (Budget/Forecast Planning director) engagement activities and undertook research in the support of the developing a design solution based on the client specific requirements and enterprise-wide solution

Actively participated in project status meetings convened by the Project Manager, tracking issues and their resolution, providing briefings to the project team and stakeholders on issues and design considerations on BPC, as well as communicating via email on topics related to the BPC implementation project

Achievements: Finance Budget, Investment, and Forecast Planning were fully implemented into BPC V10 NW using Cost Center and Profit Center Models to support the whole process. Complex Input forms and reports with 3 security levels (Admin, Process Planner, Process Manager), Work Status at the account level to facilitate monthly planning cycle. Multiple Hierarchy levels for Account, Cost center and Profit Center. Prepared Functional and Technical documentation and performed knowledge Transfer for the users and Sustain team. Presented, submitted to Stakeholders and received approval for a smooth Go live transition.

SENIOR DEVELOPER

Hitachi’s Client: SUNCOR ENERGY INC | CALGARY, AB, CANADA

09/2014 – 02/2015

Responsible for the Operations Data Warehouse (ODW) R3 Sustainability Model implemented in BPC V10.0 NW as BPC/BW Solution Co-Architect and Senior Developer

Responsible to implement the Business Process Flow (BPF) setup for all processes, perform and coordinate all Transport Procedures from DEV, QUT, and PRD and also to conduct Knowledge Transfer to users/Sustainment team

Effectively managed daily time schedule; actively participated in project status meetings convened by the Project Manager, tracking issues and their resolution, providing briefings to the project team and stakeholders on issues and design considerations on BPC, as well as communicating via email on topics related to the BPC implementation project

End-to-end BPC implementation experience including extensive experience on all implementation phases: Project preparation, Workshops, Blueprint, Prototypes/ Demos, Development (Realization), Integrated/UAT testing, and Go Live

Achievements: Go Live on time and smooth transition into existing production ODW environment. Totally complied with the business requirements, integrated budget planning business processes provided a more efficient and integrated Operational Data Warehouse solution including Sustainability Model. Innovative features were also included to automate several planning process steps such as master data (on Fly), ECC actuals, copy latest plan data, and reducing the planning cycle

SENIOR DEVELOPER

Hitachi's Client: TALISMAN ENERGY INC | CALGARY, AB, CANADA

10/2013 – 08/2014

Responsible for BPC NW Implementation Project – Planning, Budgeting, and Forecasting; (SAP modules used were ECC 6.0 (FI, CO, PS, and HR)

Developer for the End-to-end BPC implementation, including Project preparation, Workshops, Blueprint, Prototypes/ Demos, Development (Realization), Integrated/UAT testing, Go Live preparation, Go Live support according to the project management timelines and milestones signoffs

Provided expertise and advice, collaborated in partner and stakeholder (Budget/Forecast Planning director) engagement activities and undertook research in the support of the developing a design solution based on the client specific requirements and enterprise-wide solution

Achievements: Created BPC Conceptual Design for most of converted Input Schedules and Reports, complied with the business requirements. Migration has been done for all models implemented in the SAP BPC V10.0 new environment. Production Data was available in the new environment right after migration with no errors for smooth Go–live. Project team got recognition and appreciation by the Sponsors for the job very well done.

SENIOR DEVELOPER, TEAM LEADER

Hitachi's Client: SUNCOR ENERGY INC | CALGARY, AB, CANADA

08/2012 – 09/2013

Responsible for gathering business requirements to create function and technical design specs for Suncor Energy Finance Planning in support of the Royalty Data Warehouse transformation project using SAP BPC V10.0 NW for Capex, Opex, Mktg Fees, Revenue, and Summary Reports (GFE, MRC) models.

Analyzed business requirements in order to create function and technical design for Suncor Energy Finance Planning, Budgeting, Investment Planning, and Forecasting processes in support of the Royalty department business transformation initiatives

Responsible for Development of 26 Input Schedules and 25 Reports with advanced EPM Functions and custom VBA coding for formatting and calculation, and Multiple Connections in the same Report. Also responsible for the concept and creation of RDW Main Dashboard for easy access and Launch-pad console for all Input Schedules and Reports

Responsible for configuration of multiple Business Process Flows (BPFs), according to business approval process levels, providing expertise and advice, collaborated in partner and stakeholder (Budget/Forecast Planning director) engagement activities

Achievements: Performed cut-over process for Go-live according to plan, on time and on budget. Message from Project Sponsors: "The accuracy of the Royalty calculations has increased as evidenced during parallel validation exercises of each module. The application has reduced the manual intervention required which allows the Royalty team members to spend more time on analysis and business insight to leverage in their roles. The royalty calculation process is sustainable and repeatable going forward. Implementation of BPC 10 was a huge success!! Savings are more than $5.9M in Royalties in the first year, returning the investment of $3M!! The project was nominated for a President's Operational Excellence award in 2014

SENIOR DEVELOPER

SUNCOR ENERGY INC | CALGARY, AB, CANADA

Hitachi's Client: 11/2011 – 07/2012

Responsible for Custom EVDRE Input Schedules/Reports with VBA Coding, custom Logic Scripts, and ABAP BADI Functions for Budget / Forecast Rollouts, BPF Setup, Cutover plan, Go Live Support

Actively participated in project status meetings convened by the Project Manager, tracking issues and their resolution, providing briefings to the project team and stakeholders on issues and design considerations on BPC, as well as communicating via email on topics related to the BPC implementation project

Achievements: Go-live according to plan and business expectation. Based on preliminary analysis after Go-live, RDW project was approved to go forward with Technical Upgrade Analysis/Execution to BPC V10.0 NW to accommodate remaining models. RDW minimized the risk inherent in manual calculations and spreadsheet linkages. An error on the Oil Sands Mining royalty calculation is equal to $0.30 of every dollar. Through parallel validation, evidence was documented to demonstrate increased accuracy in royalty calculations in RDW.

SENIOR DEVELOPER

Independent Consultant: SUNCOR ENERGY INC | CALGARY, AB, CANADA

03/2010 – 10/2011

Responsible to map business processes/requirements to functional specifications and conceptual data models in support of PSSP Forecast Demand Warehouse (FDW) for Planning Sales and Supply Processes, using SAP BW, Business Planning and Simulation (BPS), and ABAP coding for custom aggregation functions

Co-responsible of BPS0 Planning Workbench: Planning Areas, Levels, Packages, Layouts, Standard functions and customized FOX formulas, ABAP User exit functions, Planning sequence, ABAP User exit variables, BPS variables upload and maintenance functionality, characteristic combination derivations and check, Data slices for approval process and locking Forecast / Budget versions, to avoid data locking for over 600 users cross Canada

End-to-end BPC implementation experience including extensive experience on all implementation phases: Project preparation, Workshops, Blueprint, Prototypes/ Demos, Development (Realization), Integrated/UAT testing, Go Live preparation, Go Live support according to the project management timelines and milestones signoffs

Responsible for full Integration between BPS Application (FDW) and APO Demand Planning through Export / Import DataSources, ETLs, DTPs, Transfer Rules/Routines

Co-Responsible for Users Training, Knowledge transfer to sustainment team, Cutover Plan & Execution, Post Go-Live Support. • Actively participated in project status meetings convened by the Project Manager, tracking issues and their resolution, providing briefings to the project team and stakeholders on issues and design considerations on BPC, as well as communicating via email on topics related to the BPC implementation project with effective time management skills

Achievements: Go-live according to plan, on time and on budget. Replacing manual processes with excel spreadsheets, FDW was successfully implemented to be the Integrated Planning tool with 15 APO-Demand Planning system for more than 600 users across Canada, accessing the Application via Suncor SAP Portal. The level of confidence on FDW was 100% since day one

SENIOR DEVELOPER

Independent Consultant: PETRO-CANADA / SUNCOR ENERGY INC | Calgary, AB, Canada *(Suncor has acquired Petro-Canada in 2010)*

08/2008 – 06/2009

Rack Forward Wholesale Planning Processes, G&A Overhead Expenses implemented in SAP BI-IP Web Applications for Short Term Estimate, Long Term Plan, Customer/Site Level Business Plan, Petro Pass CCS Account Level Plan, Scorecarding Analysis Model

Responsible for business requirements analysis to create functional and technical design for Petro-Canada Planning, Budgeting, and Forecasting processes in support of the department business transformation initiatives

Solution Architecture and Development, leading Workshops to obtain Business Requirements, System Design Data Modeling, Aggregation Levels, Data Slices setup, Characteristic Relationships with Customer Exits, Filters, SAP Delivered and Formula (FOX) Planning Functions, Planning Sequences, Web Application Design Templates with Multi-InfoProviders Selection, Comments, Personalization, Planning Functions, Sequences, and Process Chain Buttons.

Achievements: Go Live on time and on budget, complied with all the business requirements, integrated budget planning business processes within Petro-Canada, integrated budget planning and performance, reduced the overall budget cycle by 3 days, provided a more efficient and integrated budget planning solutions

SENIOR DEVELOPER

Ideaca's client: WHIRLPOOL LATIN AMERICA – HOME APPLIANCES | Rollout Project in Brazil, Argentina, and Chile

05/2007 – 04/2008

Responsible for the Supply Chain Planning Requirements, Gathering Workshops with SCM Planning Division (corporate).

Worked on AS-IS Straw Model workshops methodology: Presentation, Questionnaire, and ProCarta Generic Straw Model Creation and Revision

Responsible for customized FOX formulas, ABAP user exit functions, Planning Folders created via Web Application Builder (Business Server Pages).

Home Appliances Division Implemented APO Demand Planning, Supply Network Planning, and Production Planning Detailed Schedule for inter-company product procurement, production, and distribution planning (GATP). Responsible for full Model Design, Complete Configuration, Users Training, UAT, and support to Go-live

Achievements: Implemented a complex Supply Chain planning model with three integrated views such as Organizational, Service, and Performance. Go-Live on time and on budget

SENIOR DEVELOPER

Ideaca's client: AMERICA MOVIL Telecom Industry | Largest Mobile Telecom Group in Latin America

12/2006 – 02/2007

Responsible for BPS 3.5 configuration including customized FOX formulas, Planning Area/Levels, User-exit variables, BW Data Modeling with Info-objects, info-cubes, ODS objects, Info-packages, Data Sources, Transfer rules.
BW back-end (Data modeling, cubes, info-objects) configuration, including Unit, Integration, Stress and Performance testing

Achievements: Proposed solution design and implemented a Complete Simulation System for Fully Allocated Costs coming from Engineering, Marketing, Sales and Finance areas

SENIOR DEVELOPER

Ideaca's client: Votorantim – Cement and Concrete Group | Project in Sao Paulo, Brazil

05/2006 – 10/2006

Responsible for the Blueprint Planning processes gathering and detailing SAP delivered business content gaps against the business requirements. Also including Reporting Templates requirements

Responsible for BPS 3.5 implementation with complex scenarios of all production aggregation cost phases using FOX formulas, ABAP user exit functions, variables, Planning profiles, Planning Folders, BEx Reports, Workbooks, Update Rules, Transfer rules, Data sources, Business Explorer Analyzer, Info set Queries.

Achievements: As BPS/BW Team lead of 4 developers, the team was able to achieve all the business requirements, integrated budget planning processes with ECC, reduced the overall budget cycle, provided a more efficient and integrated budget planning solution design

SENIOR DEVELOPER

Independent Consultant: Sony Manufacturing, Retail, and Distribution Industry | Toronto, Canada

05/2005 – 04/2006

Responsible for:

Develop SEM-BPS Sales and Cost Planning, PCA and Expenses, Inventory and Capital Expenditure Planning using SAP-BPS 4.0 (BW 3.5, R/3 4.0)

Planned multi-level including Top Down, Bottom up, and Middle out. Multi-Data granularity: High Level Planning (Material and Channels) and Lower-Level Planning (Customers and Sales Representatives)

Configured SEM Planning Workbench: Planning Areas and Multi-Planning Areas, Several Levels, Packages, Layouts design, Standard functions and customized FOX formulas, ABAP User Exit functions, Background Functions, Planning Sequence and Global Planning Sequence Functions, User exit variables, Characteristic combination derivations and check, Planning profiles, Planning folders

Designed, implemented and supported complex layouts, rolling forecast type of layouts, development of planning areas, multi-planning areas, version planning strategy, data slices, locking and performance issues

Achievements: Co-responsible for the full SAP-BPS implementation based on the Project Blueprint Document, and responsible to document all BPS configurations for future enhancements, maintenance, and sustainment team.

SENIOR DEVELOPER AND TEAM LEADER

HEWLETT-PACKARD Canada, Mexico and Latin America – High Tech and Electronics, Manufacturing and Distribution

01/2001 – 09/2004

Project Scope: SAP R/3 v.4.6 Global Template full roll out and Supply Chain Management enhancements projects.

Engaged in SCM processes discussions with business analysts, operational planners, Supply Chain / Finance analysts, and worked with IT technical resources in order to identify SAP Delivered vs business requirements gaps and create Multiple Integrated Solutions Design Document.

Responsible for MM, WM and SD configuration rollout for inter-company / B2B scenarios using IDoc and EDI X12 / Edifact protocols with different vendors in Canada, Mexico, Brazil, Argentina, Chile and Colombia;

Trained customer key users in the features, functions and best use of R/3 integrated Canada and Latin America Distribution Operation (CALADO project).

Achievements: Worked as consultant and SCM enhancements project manager, leading a 5 people team to very successful deployments through multiple projects, with excellent job recognition from HP IT Group and Business Managers (Letters available upon request).

SENIOR DEVELOPER AND TEAM LEADER

Ericsson Brazil, Sweden, Chile – High Tech and Telecommunication Industry

02/1999 – 12/2000

Participated in the Global Rollout strategy meetings to elaborate all SAP modules configuration requirements. As Materials Management team lead, Mr. Oliveira was responsible to meet and gather all requirements from each business area representatives.

Analyzed and mapped business requirements in order to create function and technical design for Ericsson Global Template for fully integrated SAP R/3 implementation in support of each Country specific transformation initiatives.

Responsible for all aspects of Materials Management (MM) Global Template rollout, including Localization of taxes Brazil / Chile, Blueprint Document, Global Process Configuration Document.

Implementation of best practices scenarios on MM and WM cross application with PP, SD, FI/CO components and Inter-company / B2B scenarios Brazil-Sweden using EDI processes (IDoc with Edifact protocol); Worked as consultant and MM team leader.

Achievements: Successful Go-live on time, with more than 50 technical team members, and 180 users involved in the Global Rollout project, coordinated in 3 different countries (Brazil, Sweden and Chile) at same time.

ACADEMIC BACKGROUND

MBA – EXECUTIVE FINANCE AND BUSINESS ADMINISTRATION

MAUÁ INSTITUTE OF TECHNOLOGY

SAO PAULO, SP, BRAZIL

JAN 2000

BACHELOR OF SCIENCE IN ELECTRONIC ENGINEERING

MAUÁ SCHOOL OF ENGINEERING / MAUÁ INSTITUTE OF TECHNOLOGY

SAO CAETANO, SP, BRAZIL

JAN 1986

MAIN COURSES / SEMINARS

- **CONNECTED MANAGERS – 02/2024**
- **ENGAGEMENT MANAGEMENT – LEVEL 1 TRAINING AND CERTIFICATION (IN PROGRESS)**
- **SAP DATA SERVICES DESIGNER ON HANA – OPENSAP - 12/2017**
- **EXTENDING SAP S/4HANA CLOUD AND SAP S/4HANA – OPENSAP - 12/2017**
- **INTRODUCTION TO SAP HANA ADMINISTRATION – OPENSAP - 11/2017**
- **SAP BUSINESS WAREHOUSE POWERED BY SAP HANA – OPENSAP - 09/2016**
- **SAP BPC450 SAP BUSINESS PLANNING AND CONSOLIDATION - 03/2016**
- **SAP STRATEGY MANAGEMENT (SSM) V10.1 TRAINING ON SETUP, MANAGEMENT AND CAPABILITIES – 11/2015**
- **SAP BPC420, BPC430 (BPC V10.0 NW UPGRADE CERTIFICATE) – JANUARY 2011**
- **SAP BPC330_91 SAP BUSINESS PLANNING AND CONS CERTIFICATE – 10/2009**
- **SAP BUSINESS OBJECTS BOOT CAMP CERTIFICATE WITH BOE EDGE PRODUCTS (DATA INTEGRATOR, UNIVERSE BO, CRYSTAL REPORTS, WEB INTELLIGENCE, XCELSIUS, BI PORTAL) – 02/2008**
- **SAP BW310_74 BI – ENTERPRISE DATA WAREHOUSE CERTIFICATE – 01/2008**
- **SAP BW305_74 BI – ENTERPRISE REPORTING CERTIFICATE – 01/2008**
- **SAP BW 3.0 SCM APPLICATIONS TRAINING – 02/2005**
- **SAP APO 2.0 – DP/SNP TRAINING – 04/2003**
- **SAP R/3 4.6 – INTEGRATION TOOLS WITH NEW DIMENSION SYSTEMS – 07/2002**
- **SAP R/3 SD MODULE ACADEMY – 06/2001**
- **ABAP PROGRAMMING ACADEMY TRAINING – 07/1998**

CERTIFICATION

- **SAP SAC PLANNING CERTIFICATION – 07/2022** VALIDITY 08/2025
- **SAP SAC REPORTING CERTIFICATION – 04/2022** VALIDITY 05/2025
- **SAP BW 7.4 BUSINESS INFORMATION WAREHOUSE CERTIFICATION – 04/2018**
- **QLIKVIEW SOFTWARE – APPLICATION CERTIFICATE – 05/2007**
- **SAP SEM 3.5 PARTNER ACADEMY CERTIFICATE – 09/2004**
- **SAP ASAP 4.0 ACCELERATED METHODOLOGY – 12/2000**
- **SAP R/3 (ECC) MATERIALS MANAGEMENT RELEASE 4.0 – 02/2000**

AWARDS AND HONORS

- **AWARD OF OUTSTANDING JOB – 10/2002**
  Canada – Mexico – South America
  in recognition for the contribution to the Hewlett Packard CALADO Project (Supply Chain SAP R/3 Solution

VOLUNTEER WORK

- **ORGANIZATION**
  Pianist for the retirement home residents in Oakville, and for SDA Churches in Oakville and in Oshawa
  Oct 2008 – Jul 2024 – Oakville, ON / Oshawa, ON, Canada

OTHER SKILLS

Technical Course in Music – Piano / Saxophone

December, 2025.

Exhibit B - Eligibility Criteria - Advanced Degree

MAUÁ INSTITUTE OF TECHNOLOGY
MAUÁ ENGINEERING SCHOOL

The Director of the Mauá Engineering School, by virtue of the authority vested in him, and in view of the completion of the Engineering Program on December 14, 1990, hereby bestows the Degree of ENGINEER on HAROLDO MARTON DE OLIVEIRA, Brazilian, born in the State of São Paulo on November 19, 1966, bearer of ID Card No. 20.289.509-SP, and grants him this Diploma, with all of the legal rights and privileges hereto appertaining.

São Caetano do Sul, December 14, 1990

Secretary [signed]
Graduate [signed]
Director [signed]

[stamps on reverse]
Director: Antonio de Oliveira
Secretary: Eder Moreia
Program accredited by Federal Decree No. 60,106 of January 20, 1967, published in the Official Gazette of the Union on January 24, 1967
ANNOTATION
Mauá Engineering School
The graduate completed at this School the Degree of: Electrical Engineering – Major in Electronics
São Caetano do Sul, December 14, 1990.
[signed]
Director

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

University of São Paulo
Annotation made
São Paulo, May 29, 1991
[signed]
Diploma Registration Division

This Diploma was submitted for registration to the Regional Engineering, Architecture and Agronomy Council of São Paulo on January 17, 1992.
[signed] Santo André Section

University of São Paulo
Diploma registered under No. 884756, File No. 91.1.11961.1.8.
São Paulo, May 29, 1991
[signed]
By Delegation of Authority from the Ministry of Education and Culture (Decrees Nos. 726/77, 71/77, 30/79 and 31/80)

Verified
June 4, 1991
[signed]
Registration Section

Diploma registered with the University of São Paulo, by delegation of authority from the Ministry of Education and Culture.
São Paulo, June 4, 1991
[signed]
Prof. Dr. Lor Cury
Registrar

Instituto Mauá de Tecnologia

Escola de Engenharia Mauá

O Diretor da Escola de Engenharia Mauá,
no uso de suas atribuições e tendo em vista a conclusão do Curso de Engenharia
em 14 de dezembro de 1990, confere o título de
Engenheiro a

Haroldo Marton de Oliveira,

brasileiro, natural do Estado de São Paulo, nascido a 19 de novembro de 1966,
R.G. n.º 20.289.509 – SP.

e outorga-lhe o presente Diploma,
a fim de que possa gozar de todos os direitos e prerrogativas legais.

São Caetano do Sul, 14 de dezembro de 1990

Secretário

Diplomado

Diretor

Association of Translators and Interpreters
Certified Translator
Florinda Lages
2162

Diretor: Antonio de Oliveira
Secretário: Eder Moreia

Curso Reconhecido pelo Decreto Federal n.º 60.106
de 20 de janeiro de 1967
publicado no Diário Oficial da União em 24-01-1967

APOSTILA

Escola de Engenharia Mauá

O diplomado concluiu nesta Escola a Habilitação em:
Engenharia Elétrica - Ênfase Eletrônica

São Caetano do Sul, 14 / 12 / 90

Diretor

UNIVERSIDADE DE SÃO PAULO
Diploma registrado sob n.º 884756
Processo n.º 91.1.11961.1.T
Em 29 de maio de 1991
Por Delegação de Competência do Ministério da Educação e Cultura (Portarias ... 71/77, 90/79 e 30/80)

CONFERE
Em 04 / 06 / 1991
Secção ...

UNIVERSIDADE DE SÃO PAULO
Apostila a Apostila
São Paulo, 29 de maio de 1991
Secção de Registro de Diplomas

DIPLOMA REGISTRADO NA UNIVERSIDADE DE SÃO PAULO, POR DELEGAÇÃO DE COMPETÊNCIA DO MINISTÉRIO DA EDUCAÇÃO E CULTURA.
São Paulo, 04 JUN 1991
Prof.ª Dr.ª LOR CURY
Secretaria Geral

Este diploma foi apresentado para registro no CREA/SP
São Paulo, 17/02/92
SAP / DAPIE

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

STATEMENT

I, Florinda Lages, ATIO Certified translator No. 2162, of Toronto, in the Province of Ontario, make oath and say:

1. I understand both the Portuguese and the English languages;

2. I have translated from Portuguese into English the annexed Diploma of Haroldo Marton de Oliveira issued on December 14, 1990; and

3. The said translation, done by me, is, to the best of my knowledge and ability, a true and correct translation of the said document in every respect.

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

Florinda Lages, C. Tran.

April 8, 2009

MAUÁ INSTITUTE OF TECHONOLOGY

MAUÁ

CEUN-IMT, CNPJ No. 60.749.736/0001-99: authorized by MEC Ordinance No. 442, dated 04/28/2020, published in the Federal Official Gazette (DOU) of 04/30/2020, Section 1, page 63, e-MEC No. 1445. Authorization extended by MEC Ordinance No. 381, dated 05/20/2025, published in the DOU of 05/21/2025, Section 1, page 59.
Program accreditation recognized by Decree No. 60,106, dated 01/20/1967, published in the DOU of 01/24/1967, and renewed by SERES Ordinance No. 914, dated 12/27/2018, published in the DOU of 12/28/2018.

Document No.	ACADEMIC TRANSCRIPT	Enrollment No.
007747/2025		**86.25262-3**

Student's Name
HAROLDO MARTON DE OLIVEIRA

Date of Birth	Place of Birth	Nationality
11/19/1966	**State of SÃO PAULO**	**Brazilian**
CPF	Identity Document No.	
093.839.508-46	**RG No. 20289509//SP**	

UNIVERSITY ENTRANCE EXAMINATION in January/1986
held at MAUÁ SCHOOL OF ENGINEERING

Program of	Schedule
Electrical Engineering – Electronics Emphasis	**Daytime**

Code	Course Name	T	WL	Grade	Stat	Year
DEL012	Electrical Workshop	1	30	9.2	PAS	1986
DFM047	General Physics I	1	135	6.0	PAS	1986
DFM051	Technical Drawing	1	120	7.4	PAS	1986
DFM131	Calculus I	1	120	6.3	PAS	1987
DFM134	Vectors and Analytic Geometry	1	90	6.4	PAS	1986
DFM141	Computing	1	60	6.6	PAS	1986
DFM161	Physical Education	1	60	****	PAS	1986
DMC013	Mechanical Workshop I	1	30	8.5	PAS	1986
DQM014	General Chemistry	1	135	6.0	PAS	1986
DFM048	General Physics II	2	210	6.0	PAS	1987
DFM061	Mechanics	2	120	5.8	PAS	1987
DFM132	Calculus II	2	150	6.5	PAS	1987
DFM135	Numerical Calculus	2	60	6.5	PAS	1987
DFM136	Statistics	2	120	6.5	PAS	1987
DMC025	Strength of Materials	2	150	5.0	PAS	1987
DMC173	Transport Phenomena II	2	90	5.7	PAS	1987
DSN101	Ecology	2	30	5.7	PAS	1987
DEL034	Electric Circuits	3	120	5.0	PAS	1988
DEL035	Electricity Laboratory	3	180	7.0	PAS	1988
DEL043	Electromagnetism	3	120	6.5	PAS	1988
DEL132	Electrical Materials	3	45	6.0	PAS	1988
DEL241	Applied Electronics	3	120	6.5	PAS	1988
DEL242	Digital Circuits	3	120	5.6	PAS	1988
DFM106	Business Administration VI	3	60	5.1	PAS	1988
DFM133	Advanced Calculus Topics	3	45	9.0	PAS	1988
DMC072	Thermodynamics II	3	90	6.5	PAS	1988
DEL044	Transmission Lines and Microwaves	4	60	7.0	PAS	1989
DEL045	Principles of Communications	4	120	5.0	PAS	1989
DEL047	Electrotechnics Laboratory III	4	90	6.2	PAS	1989
DEL076	Linear Systems	4	120	6.9	PAS	1989
DEL243	Electronic Circuits	4	60	6.7	PAS	1989
DEL244	Digital Systems I	4	120	6.5	PAS	1989
DEL246	Electronics Laboratory I	4	180	6.1	PAS	1989
DEL248	Programming Systems	4	60	6.4	PAS	1989
DEL251	Power Conversion I	4	120	5.7	PAS	1989
DFM107	Business Administration VII	4	60	5.0	PAS	1989
DEL046	Telecommunications Systems	5	120	6.1	PAS	1990
DEL077	Control Systems	5	120	6.2	PAS	1990
DEL262	Electronic Systems	5	120	6.8	PAS	1990
DEL263	Senior Design Project	5	90	8.7	PAS	1990
DEL296	Digital Systems II	5	120	5.0	PAS	1990
DEL303	Electronics Laboratory II	5	90	6.5	PAS	1990
DFM094	Economics	5	60	5.8	PAS	1990
DFM111	Brazilian Social and Political Studies	5	60	7.0	PAS	1990
DFM152	Law	5	60	6.5	PAS	1990
ETGSUP	Supervised Internship	5	120	****	PAS	1990

(**T** = Term, **WL** = Workload, **Att%** = Attendance in percentage, **Stat.** = Status)

Document No.	Enrollment No.
007747/2025	**86.25262-3**

Code	Course Name	T	WL	Grade	Stat	Year
*******	**	****	****	*********	******	****

LEGEND: ENR-Enrolled / PAS-Passed / FLD-Failed / CRT-Credit Transfer / EXM-Exempted / WTH-Enrollment Suspended

Total Workload	Degree Conferral Date	Diploma Issuance Date
4320	**12/14/1990**	**12/14/1990**

Notes:

São Caetano do Sul, December 18, 2025.

Nadja Macedo Soares da Silva
Academic Records Office Coordinator

(**T** = Term, **WL** = Workload, **Att%** = Attendance in percentage, **Stat.** = Status)

Signature Protocol

Document

Envelope name: ACADEMIC TRANSCRIPT – HAROLDO MARTON DE OLIVEIRA
Author: Students – alunos@maua.br
Status: Finalized
TOTVS HASH: C6-50-DB-4E-B4-41-BE-17-E6-30-85-6A-C1-75-D3-B2-87-AE-E0-B8
SHA256: 4ecc95802baebe0fe8ba1744f40867445983dd1034e01d51f1ae27407e2f89ae

Signatures

Name: Registrar's Office – **CPF/CNPJ:** 60.749.736/0002-70
Email: secretaria@maua.br – **Date:** 12/19/2025 08:18:58 AM
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TOTVS HASH: C6-50-DB-4E-B4-41-BE-17-E6-30-85-6A-C1-75-D3-B2-87-AE-E0-B8

I, Raphael Michels Fantinato de Moura, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

Raphael Michels Fantinato de Moura. **Date: January 5, 2026.**

HASH TOTVS: C6-50-DB-4E-B4-41-BE-17-E6-30-85-6A-C1-75-D3-B2-87-AE-E0-B8

INSTITUTO MAUÁ DE TECNOLOGIA
MAUÁ

CEUN-IMT, CNPJ 60.749.736/0001-99: Portaria MEC nº 442 de 28.04.2020, D.O.U. de 30.04.2020, Seção 1, Página 63, e-MEC 1445. Prorrogado pela Portaria MEC nº 381 de 20.05.2025, D.O.U de 21.05.2025, Seção 1, pg. 59. Habilitação reconhecida pelo Decreto No. 60.106 de 20/01/1967, publicado no DOU de 24/01/1967 e renovada pela Portaria SERES nº 914 de 27.12.2018 D.O.U de 28.12.2018.

Documento Nº
00747/2025

HISTÓRICO ESCOLAR

Nº de Matrícula
86.25262-3

Nome do Aluno
HAROLDO MARTON DE OLIVEIRA

Data de Nascimento	Naturalidade	Nacionalidade
19/11/1966	**Estado de(o) SAO PAULO**	**brasileiro**

CPF	Nº Documento de Identidade
093.839.508-46	**RG No. 20289509//SP**

CONCURSO VESTIBULAR em JAN/1986
realizado no(a) ESCOLA DE ENGENHARIA MAUÁ

Curso de
Engenharia Elétrica - Ênfase Eletrônica

Período
Diurno

Código	Nome da Disciplina	S	CH	Média	Sit	Ano
DEL012	Oficina Elétrica	1	30	9,2	APV	1986
DFM047	Física Geral I	1	135	6,0	APV	1986
DFM051	Desenho	1	120	7,4	APV	1986
DFM131	Cálculo I	1	120	6,3	APV	1987
DFM134	Vetores e Geometria Analítica	1	90	6,4	APV	1986
DFM141	Computação	1	60	6,6	APV	1986
DFM161	Educação Física	1	60	****	APV	1986
DMC013	Oficina Mecânica I	1	30	8,5	APV	1986
DQM014	Química Geral	1	135	6,0	APV	1986
DFM048	Física Geral II	2	210	6,0	APV	1987
DFM061	Mecânica	2	120	5,8	APV	1987
DFM132	Cálculo II	2	150	6,5	APV	1987
DFM135	Cálculo Numérico	2	60	6,5	APV	1987
DFM136	Estatística	2	120	6,5	APV	1987
DMC025	Resistência do Materiais	2	150	5,0	APV	1987
DMC173	Fenômenos de Transporte II	2	90	5,7	APV	1987
DSN101	Ecologia	2	30	5,7	APV	1987
DEL034	Circuitos Elétricos	3	120	5,0	APV	1988
DEL035	Laboratório de Eletricidade	3	180	7,0	APV	1988
DEL043	Eletromagnetismo	3	120	6,5	APV	1988
DEL132	Materiais Elétricos	3	45	6,0	APV	1988
DEL241	Eletrônica Aplicada	3	120	6,5	APV	1988
DEL242	Circuitos Digitais	3	120	5,6	APV	1988
DFM106	Administração VI	3	60	5,1	APV	1988
DFM133	Complementos de Cálculo	3	45	9,0	APV	1988
DMC072	Termodinâmica II	3	90	6,5	APV	1988
DEL044	Linhas e Microondas	4	60	7,1	APV	1989
DEL045	Princípios de Comunicações	4	120	5,0	APV	1989
DEL047	Laboratório de Eletrotécnica III	4	90	6,2	APV	1989
DEL076	Sistemas Lineares	4	120	6,9	APV	1989
DEL243	Circuitos Eletrônicos	4	60	6,7	APV	1989
DEL244	Sistemas Digitais I	4	120	6,5	APV	1989
DEL246	Laboratório de Eletrônica I	4	180	6,1	APV	1989
DEL248	Sistemas de Programação	4	60	6,4	APV	1989
DEL251	Conversão I	4	120	5,7	APV	1989
DFM107	Administração VII	4	60	5,0	APV	1989
DEL046	Sistemas de Telecomunicações	5	120	6,1	APV	1990
DEL077	Controles	5	120	6,2	APV	1990
DEL262	Sistemas Eletrônicos	5	120	6,8	APV	1990
DEL263	Projeto de Formatura	5	90	8,7	APV	1990
DEL296	Sistemas Digitais II	5	120	5,0	APV	1990
DEL303	Laboratório de Eletrônica II	5	90	6,5	APV	1990
DFM094	Economia	5	60	5,8	APV	1990
DFM111	Estudo de Problemas Brasileiros	5	60	7,0	APV	1990
DFM152	Direito	5	60	6,5	APV	1990
ETGSUP	Estágio Supervisionado	5	120	****	APV	1990

(**S** = Série, **CH** = Carga Horaria, **Freq%** = Frequência em percentual, **Sit** = Situação)

HASH TOTVS: C6-50-DB-4E-B4-41-BE-17-E6-30-85-6A-C1-75-D3-B2-87-AE-E0-B8

Documento Nº	Nº de Matrícula
00747/2025	**86.25262-3**

Código	Nome da Disciplina	S	CH	Média	Sit	Ano

****

LEGENDA: MAT-Matriculado / APV-Aprovado / RPV-Reprovado / AE-Aproveitamento de Estudos / DIS-Dispensado / TRC-Matrícula Trancada

Carga Horária Total	Colação de Grau	Expedição do Diploma
4320	**14/12/1990**	**14/12/1990**

Observações:

São Caetano do Sul, 18 de dezembro de 2025

Nadja Macedo Soares da Silva
Coordenadora de Secretaria Acadêmica

(**S** = Série, **CH** = Carga Horaria, **Freq%** = Frequência em percentual, **Sit** = Situação)

Protocolo de assinaturas

Documento

Nome do envelope: HISTÓRICO - HAROLDO MARTON DE OLIVEIRA
Autor: Alunos - alunos@maua.br
Status: Finalizado
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SHA256: 4ecc95802baebe0fe8ba1744f40867445983dd1034e01d51f1ae27407e2f89ae

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Nome: Secretaria - **CPF/CNPJ:** 60.749.736/0002-70
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HASH TOTVS: C6-50-DB-4E-B4-41-BE-17-E6-30-85-6A-C1-75-D3-B2-87-AE-E0-B8

MAUÁ INSTITUTE OF TECHNOLOGY
CENTRE FOR CONTINUING EDUCATION IN ENGINEERING AND ADMINISTRATION

Hereby bestows upon

HAROLDO MARTON DE OLIVEIRA

this certificate of completion of the Post-Graduate Program:

EXECUTIVE MBA

ADMINISTRATION FOR ENGINEERS

Program term: February to December 2000, 360 class-hours.

São Paulo, January 29, 2001.

[signed]
Prof. Assuero M. Escobar
Coordinator

[signed]
Prof. Izrael M. Rozenberg
Superintendent of the Mauá Institute of Technology

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

INSTITUTO MAUÁ DE TECNOLOGIA

Centro de Educação Continuada em Engenharia e Administração

Confere a

Haroldo Marton de Oliveira

Certificado de Conclusão no curso de pós-graduação lato sensu

MBA Executivo

Administração para Engenheiros

Realizado no periodo de fevereiro a dezembro de 2000, com 360 horas/aula de duração.

São Paulo, 29 de janeiro de 2001.

Prof. Assuero M. Escobar
Coordenador

Prof. Israel M. Rozenberg
Superintendente do IMT

MAUÁ

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Florinda Lages
2162

POST-GRADUATE PROGRAM: ADMINISTRATION FOR ENGINEERS

7th Group

MBA

CURRICULUM

Business Administration:
* Businesses under transformation and the professional role
* Business world
* Strategic Planning
* Decision-making and creative problem-solving
* Information technology and its impact on organizations
* Simulated business management (executive skills)

Economic Environment:
* Applied macroeconomics
* Business economics (microeconomics)

Marketing and the Market:
* Market analysis
* Segmentation and positioning: Marketing mix
* Industrial and services marketing
* Market planning, implementation and control

Operations Control:
* Planning of business resources
* Integral logistics

Financial Administration:
* Business planning and control
* Financial mathematics
* Investment project evaluation

People Management and Leadership:
* Teamwork
* Day-to-day business and communication of the executive
* Motivation
* Preparing the manager and developing his/her leadership
* Managing your own career

São Paulo, March 2001

Haroldo Marton de Oliveira

Final Grade: Pass

Mauá Institute of Technology – Rua Pedro de Toledo, 1071 – Vila Mariana – São Paulo – SP – Postal Code 04039-033

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Florinda Lages
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MAUÁ

Administração para Engenheiros
Pós-graduação lato sensu

7 º Turma

MBA

PROGRAMA

Administração de Empresas:

- Empresas em Transformação e o Papel Profissional.
- Mundo dos Negócios.
- Planejamento Estratégico.
- Tomada de Decisão e Solução Criativa de Problemas.
- Tecnologia da Informação e o Impacto nas Organizações.
- Gestão Simulada de Negócios (Habilidades Executivas).

Ambiente Econômico:

- Macroeconomia Aplicada.
- Economia de Empresas (Microeconomia).

Marketing e Mercado:

- Análise de Mercado.
- Segmentação e Posicionamento. Marketing Mix.
- Marketing Industrial e de Serviços.
- Planejamento, Implantação e Controle de Marketing.

Controle de Operações:

- Planejamento dos Recursos Empresariais.
- Logística Integral.

Administração Financeira:

- Planejamento e Controle Empresarial.
- Matemática Financeira.
- Avaliação de Projetos de Investimento.

Gestão de Pessoas e Liderança:

- Trabalho em Equipe.
- Negociação e Comunicação no dia-a-dia do Executivo.
- Motivação.
- Preparando o Gestor e Desenvolvendo sua Liderança.
- Gerenciando a Própria Carreira.

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

São Paulo, março de 2001.

Haroldo Marton de Oliveira

Conceito Final *Aprovado*

Instituto Mauá de Tecnologia – Rua Pedro de Toledo, 1071 – Vila Mariana – São Paulo – SP – CEP 04039-033

STATEMENT

I, Florinda Lages, ATIO Certified translator No. 2162, of Toronto, in the Province of Ontario, make oath and say:

1. I understand both the Portuguese and the English languages;

2. I have translated from Portuguese into English the annexed Certificate of Haroldo Marton de Oliveira issued on January 29, 2001; and

3. The said translation, done by me, is, to the best of my knowledge and ability, a true and correct translation of the said document in every respect.

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

Florinda Lages, C. Tran.

April 8, 2009

SINCE 1999

World Academic Research Center, Inc.

Foreign Credentials Evaluation and Translation Services

Memberships:

AEA: American Evaluation Association
CIES: Comparative and International Education Society
NAFSA: Association of International Educators
TAICEP: The Association for International Credential Evaluation Professionals

Academic Credential Evaluation Report

Document by Document

Date : January 16, 2026	**Candidate's Name:** Haroldo Marton Oliveira
Country: Brazil	**Purpose:** Immigration

Documentation(s) Researched:

- Transcripts and the title of Engineer *(titulo de Engenheiro)* for the completion of the undergraduate course in Electrical Engineering-major in Electronics *(curso de Engenharia Elétrica-Ênfase Eletrônica)* granted by the Mauá School of Engineering of the Mauá Technological Institute *(Escola de Engenharia Mauá da Instituto Mauá de Tecnologia-ITM)*

U.S. Educational Equivalency:

Based on the documentation(s) submitted for evaluation, World Academic Research Center, Inc. concludes that Mr. de Oliveira's education in Brazil is considered *equivalent to the U.S. degree of Bachelor of Science in Electrical and Electronics Engineering* granted by a regionally accredited institution of higher education in the United States of America.

WARC **Evaluator:**
Mackenzy Schwarz, *Senior Evaluator and Executive Director*

World Academic Research Center, Inc.
Credentials Evaluation Resume and Translation Service
1825 NW Corporate Blvd., Suite 110
Boca Raton, FL 33431
Tel: (561) 807-6330 ~ Fax: (561) 807-6331
E-mail: evaluations@foreigndegrees.com
Web: http:// www.foreigndegrees.com

Academic Credential Evaluation Report

Document by Document

Date : January 16, 2026	**Candidate's Name:** Haroldo Marton Oliveira
Country: Brazil	**Purpose:** Immigration

Mr. de Oliveira pursued undergraduate study for 5 years, from 1986 to 1990, at the Mauá School of Engineering of the Mauá Technological Institute *(Escola de Engenharia Mauá da Instituto Mauá de Tecnologia-ITM)*, a recognized (accredited) institution of higher education in Brazil. The Mauá Technological Institute -IMT is a non-profit private higher education institution of public utility, dedicated to teaching and scientific and technological research, aiming at training highly qualified human resources that contribute to the development of the country. Founded on December 11, 1961, the IMT maintains two units: the University Center and the Research Center. The IMT University Center's permanent mission is to improve and update teaching and research in the areas of science, technological development and management. The accreditation of the University Center by the Ministry of Education attests to the quality of the pedagogical projects implemented the qualification of the teaching staff and the academic work conditions offered to its students. The teaching units of the IMT University Center present an environment conducive to the professional development of students with an excellent laboratory infrastructure, with a highly qualified faculty, dedicated to scientific research, professional practice and the improvement of teaching techniques. Most professors have master's and doctoral degrees issued by Brazilian, North American or European universities. ITM offers undergraduate and graduate courses - master's, specialization and MBA, continuing education and improvement courses. The admission into the Mauá School of Engineering of the Mauá Technological Institute *(Escola de Engenharia Mauá da Instituto Mauá de Tecnologia-ITM)* requires the completion of secondary education in Brazil or similar, the equivalent of the U.S. high school diploma.

Mr. de Oliveira completed the undergraduate course in Electrical Engineering-major in Electronics *(curso de Engenharia Elétrica-Ênfase Eletrônica)* in 1990 and was granted the title of Engineer *(titulo de Engenheiro)* by the Mauá School of Engineering of the Mauá Technological Institute *(Escola de Engenharia Mauá da Instituto Mauá de Tecnologia-ITM)* on December 14, 1990. This is ***equivalent to the U.S. degree of Bachelor of Science in Electrical and Electronics Engineering*** granted by a regionally accredited institution of higher education in the United States of America.

1825 NW Corporate Blvd., Suite 110
Boca Raton, FL 33431
Tel: (561) 807-6330 ~ Fax: (561) 807-6331
E-mail: evaluations@foreigndegrees.com
Web: http:// www.foreigndegrees.com

SINCE 1999

World Academic Research Center, Inc.

Foreign Credentials Evaluation and Translation Services

Memberships:

AEA: *American Evaluation Association*
CIES: *Comparative and International Education Society*
NAFSA: *Association of International Educators*
TAICEP: *The Association for International Credential Evaluation Professionals*

Academic Credential Evaluation Report

Document by Document

Date :	January 16, 2026	**Candidate's Name:**	Haroldo Marton Oliveira
Country:	Brazil	**Purpose:**	Immigration

AACRAO EDGE (Electronic Database for Global Education) online database, Version 1.0 by American Association of Collegiate Registrars and Admissions Officers (AACRAO).

World Higher Education Database 2024/2025. CD-ROM. New York, New York: Palgrave Macmillan Ltd. *2025.*

College Credit Recommendation Service. 2025 National Guide to Educational Credit for Training Programs. Washington D.C.: American Council on Education, *2025.*

A Guide to Educational Systems Around the World. Washington DC: NAFSA: National Association of International Educators.

Remark(s): This evaluation is provided on an advisory basis and is not binding on any agency or institution. Additionally, the admitting institution makes the final decision according to its existing institutional policies and functions. WARC evaluations rely on the provided documents, the latest information on international education (including the AACRAO EDGE database), and the evaluator's extensive experience (see attached resume). While WARC cannot guarantee the authenticity of the documents, it has no reason to doubt their legitimacy.

***WARC* Evaluator:**
Mackenzy Schwarz, *Senior Evaluation and Executive Director*

World Academic Research Center, Inc.
Credentials Evaluation Resume and Translation Service

1825 NW Corporate Blvd., Suite 110
Boca Raton, FL 33431
Tel: (561) 807-6330 ~ Fax: (561) 807-6331
E-mail: evaluations@foreigndegrees.com
Web: http:// www.foreigndegrees.com

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World Academic Research Center, Inc.

Foreign Credentials Evaluation and Translation Services

Memberships:

AEA: *American Evaluation Association*
CIES: *Comparative and International Education Society*
NAFSA: *Association of International Educators*
TAICEP: *The Association for International Credential Evaluation Professionals*

Academic Credential Evaluation Report

Document by Document

Date	: January 16, 2026	**Candidate's Name:**	Haroldo Marton Oliveira
Country:	Brazil	**Purpose:**	Immigration

CORPORATE PROFILE

Founded in 1999 and incorporated in 2004, ***World Academic Research Center, Inc.*** *(WARC)* is a private organization located in Boca Raton, Florida which evaluates and translates foreign educational credentials and issues a detailed report of equivalency in terms of the educational system in the United States. All of our consultants have significant years of experience and extensive knowledge in the international education field. Our multilingual staff has significant exposure to both the U.S. and world educational systems via professional Immigration, teaching posts and academic study. *WARC* consultants have authored articles, contributed to publications, presented seminars in the international education field and attended professional conferences. *WARC* follows the highest standards of educational evaluation guidelines as recommended by U.S. admissions offices and various publications by the American Association of Collegiate Registrars and Admission Officers (AACRAO), the Association of International Educators (NAFSA) and ministries of education throughout the world.

Executive Director

Mackenzy Schwarz – Bachelor of Arts in International Studies and French
University of Miami, Coral Gables, Florida (1993-1995)

Ms. Mackenzy Schwarz has been working in the international education and professional work experience evaluation field **since 1995**. She studied International Studies at the University of Miami in Coral Gables, Florida. Ms. Schwarz has ***thirty-one years of experience*** in the foreign credential evaluation field. She was Manager of the Evaluations Division for a foreign credential evaluation service firm in South Florida for over five years and served as Associate Foreign Credential Evaluator and Francophone Expert at a credential evaluation company in Miami, Florida for over five years. Ms. Mackenzy Schwarz is an active member of the Association for International Credential Evaluation Professionals *(TAICEP)* and the Association of International Educators *(NAFSA)*.

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Academic Credential Evaluation Report

Document by Document

Date : January 16, 2026	**Candidate's Name:** Haroldo Marton Oliveira
Country: Brazil	**Purpose:** Immigration

Foreign credential evaluation reports (including transfer credit assessment) for foreign educated individuals from around the world prepared by Ms. Schwarz have been accepted by various colleges, universities, private entities, licensing boards, United States Citizenship and Immigration Services since 192.00. Ms. Schwarz has evaluated foreign educational documents for the purposes of immigration, applications for various professional licensing boards in the United States (CPA examination, architecture, dentistry, engineering, law, medical laboratory technology, Production Engineering, and teacher certification), applications for admission to U.S. high schools, colleges and universities and applications for Immigration. Ms. Schwarz presented a professional seminar for U.S. university admissions officers on the educational systems of France and Haiti and conducted in-service training sessions on the educational systems of France, Morocco, South Korea and Haiti. Ms. Schwarz trained new evaluators and student assistants in the foreign educational evaluation process and contributed as the Francophone Expert on the publication entitled: *JS&A Guide to Admission of International Freshman Applicants*. Ms. Schwarz was also a contributor on the education of France and Haiti for the handbook entitled: *A Guide to Educational Systems Around the World*, published by NAFSA in 1999. In addition, she has attended numerous professional local and national conferences in the international education field.

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Exhibit B - Eligibility Criteria - Work Records

Capgemini Canada Inc.
3A-1660 Tech Avenue, Mississauga, Ontario, L4W 5S7

23 February 2023

PRIVATE AND CONFIDENTIAL

To Whom It May Concern:

Re: Haroldo Marton De Oliveira

This letter confirms that Haroldo Marton De Oliveira has been employed by Capgemini Canada Inc. on a full-time basis since 23 September 2019. Haroldo Marton De Oliveira currently holds the position of Delivery Architect and is based out of our Mississauga Tech office. Haroldo's annual base salary is $234,118.00 CAD.

If you require any additional information, please contact the email listed below.

Yours sincerely,

People Service Point
Email: hrpsp.nar@capgemini.com

Required fields are marked with an asterisk.

Letter

Capgemini

Letter of Assignment ("LOA")

August 21, 2024

Haroldo M De Oliveira
1600 West End Ave
Nashville, Tennessee
37203

Dear Haroldo:

We are pleased to confirm the terms and conditions of your temporary international assignment with Capgemini America, Inc. ("the Company") in the Insights & Data (I&D) Global Business Line (GBL) and aligned to the 1600 West End Ave. Nashville, TN 37203 office in the United States. Upon the start of your assignment, your Global role title will be Delivery Architect which is equivalent to a Unified Grade of C2. Your assignment will start on September 1, 2024 and end on August 4th 2027 but could be extended upon agreement between you and Insights & Data (I&D) Global Business Line (GBL) leadership.

Your Assignment is contingent upon you being legally eligible to work in the US, and applying for and obtaining, where necessary, a US Social Security Number ("SSN"). In connection with your assignment, Capgemini will submit an employment visa application on your behalf.

Your annual TCC for 2024 will be $197,105.00 USD which consists of an annual base salary of $183,197.00 USD (from which all applicable taxes and withholdings will be taken) payable on the 15th and last business day of the month at a semi-monthly rate of $7,633.21 USD plus potential annual variable compensation under the Capgemini VC Program. The annual Variable Compensation Target ("VCT") will be $13,908.00 USD, if Capgemini and you meet the various goals as set forth under the VC Program. Your variable compensation payout against the VCT is based on Capgemini and you meeting the various performance goals as set forth under the Capgemini VC Program, and in accordance with the rules of the VC Program. All variable payments will be made after the external audit of financial results and remain subject to you being an active Capgemini Group employee on the date of payment and will be prorated between the home and host country based on the dates of your assignment.

While on assignment in the United States from September 1, 2024 to August 4th 2027, you will be provided with the assignment benefits as summarized below. All assignment benefits may be subject to change based on applicable law and are only available to you during this assignment. Should you permanently transfer to the US, these benefits will cease. Your eligibility for this relocation assistance is contingent upon your agreeing to and signing the Capgemini Expense Recovery Agreement which is enclosed. Please note that relocation assistance will not begin until an Expense Recovery Agreement has been executed between you and the Company.

Relocation Component	Assistance Amount	Employee US Tax Impact*	Description
Immigration Assistance	[Actuals paid to vendor]	Non-Reportable as wages, no tax impact	Capgemini will pay the costs associated with obtaining an appropriate work visa for you, and entry visas for your family.
Tax Services	[Actuals paid to vendor]	Non-Reportable as wages, no tax impact	Capgemini will provide you with preparation assistance for your home & host country tax returns for the duration of your assignment.
Travel at Beginning and at End of Assignment	[Actuals expensed through Concur]	Taxable as wages with tax paid by the Company	Reimbursement of one-way, economy class airfare from Canada to Nashville, Tennessee USA for you and your immediate family members (up to age 21); per the current Capgemini Travel & Expense Policy Guidelines. You are expected to use your Corporate AMEX card OR personal card to buy tickets using the Capgemini corporate travel provider (Egencia). To receive reimbursement for airfare, you will need to submit an expense claim in Concur once you have transferred to the US.

Temporary Living in the USA	Up to 14 days- [Actuals paid to vendor]	Taxable as wages with tax paid by the Company	Temporary accommodation up to a maximum of 14 days is permitted. These payments will be made directly to the vendor. Evening meal expenses can be claimed where hotel stay applies.
Local Health Insurance	[Employee contribution automatically deducted from paycheck after enrollment]	Pre-Tax deduction from Gross pay	You will receive an email from ADP within one week from your assignment start date, or within one week from notifying HR of your US Social Security Number (SSN), with instructions on how to enroll. You will not be covered by US Health Care unless you actively enroll within the first 31 days from your date of assignment, or until the next annual enrollment period or a qualified life event.
Vacation Days	Standard by policy	N/A	You will be eligible for vacation days, in accordance with Capgemini America, Inc. policy.

* A reconciliation will be completed after the tax filing to confirm the tax gross up.

Should you have any questions about the Relocation Assistance detailed above please send an email to our Mobility Team mailbox at mobility.nar@capgemini.com.

Your eligibility for any of the other US benefits will be based on your scheduled work hours in accordance with Capgemini policy.

Please note that you will receive service credit for the prior years in which you were employed by Capgemini Canada Inc.

You agree that you will immediately notify the Immigration and Mobility teams of any changes to your project or home location in advance of the change occurring to ensure compliance with US laws.

End of Assignment
At the end of your assignment, the expectation is that you will be repatriated to Canada. Other scenarios may include a change to a new assignment within the United States, or localization.

Repatriation
If repatriated, your employment in Capgemini America, Inc. will cease, and you agree to return to Canada within the timelines outlined in Capgemini's Repatriation Policy. The Company will bear costs of repatriation aligned to the relocation items that were set out as return relocation in this Letter of Assignment.

Extend your Assignment or Change Assignment within the US
Capgemini may extend your assignment or move you to a new project, engagement or location in the US. In this situation your employment will continue with Capgemini America, Inc., and the terms of your assignment may change. Any changes to your home or project location must be agreed to in advance between you and the Immigration and Mobility teams to ensure compliance with US laws.

Localization
If localized, your employment in Canada will cease. You will continue employment as a Capgemini America, Inc., employee and be subject to all the terms and conditions of other US-based employees, including completion of an employment application and a background investigation prior to localization and signing a standard offer letter and employment agreement.

Early Termination of Assignment
Either you or Capgemini may decide to terminate your assignment at any time in advance of the assignment end date. In this scenario, the initiator (you or the Company) must provide a minimum notice period of 1 month. In both instances, Assignment release dates will be agreed with management taking into consideration business and personal needs. The Company will bear costs of repatriation aligned to the relocation items that were set out as return relocation in this Letter of Assignment.

Resignation
If you wish to resign rather than repatriate to your home country, your notice period will be based on your terms of employment in the United States and subject to the terms and conditions in your US Employment Agreement. For avoidance of doubt, all allowances will cease upon your separation, and you will be responsible for any repatriation costs. Your assignment release date will be agreed with Insights & Data (I&D) Global Business Line (GBL) leadership taking into consideration business and personal needs.

Your employment with Capgemini is further contingent upon your successful completion of our hiring process, your demonstrating that you are eligible to work in the United States as determined by the E-Verify system, and your signing of this LOA and the attached employment agreement.

This LOA, together with your US Employment Agreement, constitute the entire set of terms and conditions of your employment while you are on assignment in the United States, and supersede other agreements or arrangements, whether in writing or orally made, for the duration of your US assignment.

By signing your LOA and accompanying employment agreement electronically, you will also be acknowledging receipt and that you have reviewed the US Harassment and Discrimination policies and Export Control Regulations Notice. In addition to these notices, please review the state leave and employment rights notices on this site. To access these documents, please follow the link below and use the Login name and password provided. Upon review, you will have the option to download any or all of the policies.

https://more.capgemini.com/business-conduct/

Username - root

Password - 4Gx!UWJC

Capgemini may also issue you an American Express (Amex) corporate card to be used to pay for business approved travel and expenses. This will be provided to you shortly after your transfer to Capgemini America, Inc.. In accordance with Capgemini policy, personal use of this card is not allowed. Please also note that the individual card holder – not Capgemini – bears ultimate responsibility for the charges incurred, but approved business expenses will be reimbursed as per policy and through standard processes.

Haroldo, it is a pleasure to extend this assignment to you in the United States and look forward to having you join the Capgemini America, Inc. team. We appreciate the time you have spent with us throughout this process and ask that you accept this Letter of Assignment within three business days from receipt of this document.

Please sign all the attached documents electronically to confirm your acceptance. Should you need any assistance with the process or documents or have any other questions please contact the International Mobility Team at mobility.nar@capgemini.com.

EMPLOYMENT AGREEMENT

Capgemini America, Inc. (the "Company") and Haroldo M De Oliveira ("Employee") hereby enter into this Employment Agreement. This Employment Agreement, together with the attached Annexes (the Employment Agreement and its Annexes collectively referred to herein as the "Agreement") and the August 21, 2024 offer letter sent to Employee by the Company (the "Offer Letter") set forth the parties' entire agreement with respect to the terms and conditions of Employee's employment.

1. Employment and Policies. Employee will perform the duties and responsibilities that the Company assigns and may from time to time alter, and Employee will devote Employee's best efforts, skills and energies to the Company's business, and will not engage in outside work that would create a conflict of interest or otherwise interfere with the performance of Employee's duties during normal business hours. Employee will abide by the Company's Code of Business Ethics, Blue Book, and its various policies (including, but not limited to, the Electronic Information and Communications, Anti-Corruption, Competition Laws and Harassment and Discrimination policies posted on the Company's intranet or any other Company intranet site), which may be amended from time to time at the sole discretion of the Company. In addition, Employee will conform with the applicable policies, rules and regulations of the Company's clients for whom Employee and/or those under Employee's managerial control are performing services, as may from time to time be in effect.

2. Covenants. Employee agrees (a) to maintain the confidentiality of all private information as set forth in the Company's Private Information policy attached as Annex 1 and as from time to time amended, (b) not to solicit clients or employees as more fully set forth on the attached Annex 2 concerning Restrictive Covenants and (c) to abide by the Company's policy with respect to Intellectual Property as set forth on the attached Annex 3 and as from time to time amended. The term "client" as used in this Agreement means any individual, entity, or governmental agency to which or for whom the Company has performed, sold or solicited outsourcing, information technology and/or management consulting services or products, and all operations, corporations and/or organizations owned, operated, related or affiliated with such individual, entity or governmental agency.

3. At-Will Employment. (a) Employee's employment with the Company is at-will and either the Company or Employee may terminate Employee's employment at any time, for any lawful reason, or for no reason at all. Employee will provide the Company with not less than two weeks prior written notice of termination. Employee understands that the Company may accept or reject, in whole or in part, the notice of termination offered by Employee and at its sole discretion may direct that the employee is not needed to perform services for or on behalf of the Company. (b) Upon the termination of Employee's employment, Employee shall immediately deliver to the Company all property in Employee's possession or control belonging to the Company, its parents, subsidiaries or affiliates, or any of its or their clients or prospective clients, including, but not limited to, any property described in Annex 1 to this Agreement. (c) To the extent permitted by applicable law, upon the termination of Employee's employment, Employee hereby authorizes the Company to deduct from final wages or other monies due Employee any debts or financial obligations then owed by Employee to the Company. (d) In the event that Employee's employment is terminated by the Company, Standard employees may be eligible for severance pay under the terms and conditions of the Company's Separation and Severance policy in effect at the time of such termination. Employees who are not Standard employees are not eligible for severance under the company's policy.

4. Other Agreements. Employee has not entered into any other agreement or understanding which in any way will prevent Employee from joining the Company or from fully complying with the terms of this Agreement, including, but not limited to, performing the services contemplated by this Agreement. Employee has not brought and will not bring to the Company or use in the performance of any of Employee's responsibilities for the Company any materials, documents, property or information of any former employer, or any other entity or individual, that are not generally available to the public, unless Employee has first obtained written authorization from the former employer, other entity or individual for their possession and use, which written authorization Employee will provide to the Company before Employee's use of any such materials, documents, property or information.

5. Notices. Notices hereunder shall be delivered to the Company at its principal executive office directed to the attention of the General Counsel of the Company, and to Employee at Employee's last address appearing in the Company's employment records.

6. Enforcement; Remedies. Employee agrees that if Employee breaches any provision of Annexes 1, 2 or 3 of the Agreement, the Company will suffer immediate and irreparable harm to its business and/or business operations and the remedies available at law for such breach will be inadequate. Accordingly, Employee agrees that in the event of such a breach, the Company shall be entitled to injunctive or other equitable relief, in addition to any other remedies available under law, in any action or proceeding to enforce any provision that Employee has breached. Employee further agrees that, to the extent the Company prevails on any of its claims, Employee will reimburse the Company for all costs and expenses, including reasonable attorneys' fees, incurred by the Company in connection with enforcement of Annexes 1, 2 or 3.

7. Arbitration. Subject to each party's respective rights to have the provisions of this Agreement (including this arbitration provision) enforced by a court as set forth in Annex 4, any dispute, controversy or claim between the Company, its officers, directors, employees, parent companies and subsidiaries (collectively "Capgemini") and Employee arising out or relating to or concerning the provisions of this Agreement, any other agreement between Capgemini and Employee relating to or arising out of Employee's employment relationship with the Company or otherwise concerning any rights obligations or other aspects of the employment relationship, including, without limitation, discrimination or retaliation claims ("employment related disputes"), shall be settled by individualized, binding arbitration in the City of New York (unless the Employee resides/works in a state that disallows venue provisions requiring Employees to initiate proceedings in a foreign state) before and in accordance with, the Federal Arbitration Act 9 U.S.C. sections 1-16, as amended ("the FAA"), the arbitration procedures set forth in the attached Annex 4 (the "Procedures") and the arbitration provisions of the Employment Arbitration Rules (the "AAA Rules") of the American Arbitration Association. Subject to the provisions of Annex 4, each party hereby waives any right to seek judicial intervention and/or to initiate, participate in or receive money or any other relief from any class, collective or representative proceeding and agrees that all rights and obligations under this Agreement and employment related disputes shall be determined in the individualized arbitration proceeding. If there is any conflict between or among the Procedures and the AAA Rules, this Agreement and the Procedures shall control.

8. Assignment. Employee may not assign this Agreement without the Company's prior written consent. The Company may assign this Agreement and any and all rights under this Agreement to (a) any party acquiring all or part of the Company's business, (b) any entity that constitutes a part of the Company or (c) the Company's parents, subsidiaries or affiliates.

9. Survival. Paragraphs 2, 3, 5, 6, 7, 8, 10 and 11 and all Annexes to this Agreement shall survive any termination of this Agreement or employment for any reason.

10. Entire Agreement and Construction. This Agreement contains the entire agreement of the parties with respect to the subject matter hereof and supersedes any prior agreement, whether written or oral, between the parties with respect to the subject matter hereof. Employee acknowledges that the Company did not make, and the Employee does not and cannot rely upon, any representations or other statements leading to the execution of this Agreement, whether relating to compensation, duties, resources, actual or potential clients or business plans, or otherwise, except as contained herein or in the Offer Letter. This Agreement shall be governed by and construed in accordance with the laws of the State of New York without regard to its conflict of laws provisions. This provision does not apply in states where choice of law provisions dictating another state's law as controlling are not valid. This Agreement may be altered or amended only by written agreement signed by both parties. If and to the extent any provision of this Agreement is held invalid or unenforceable in any circumstances, such provision shall be enforced to the maximum lawful extent, and the remainder of this Agreement, and the application of such provision in any other circumstances, shall not be affected by such holding.

11. Waiver. The waiver of any breach by Employee of this Agreement shall not be effective unless in writing and signed by the Company, and no such waiver shall constitute the waiver of the same or another breach on a subsequent occasion.

12. Counterparts. This Agreement may be executed in any number of counterparts, including facsimile or email counterparts, and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original, and when a counterpart has been executed by each of the parties hereto, all of the counterparts, when taken together, shall constitute one and the same agreement.

Capgemini America, Inc.

August 21, 2024

TP Deo
Vice President, CHRO North America Region

I have read this Agreement and fully understand and accept its terms. I acknowledge that I have agreed to waive any right I may have to have any dispute, controversy or claim arising out of or relating to or concerning the provisions of this Agreement determined by a court of law and that all such disputes shall be resolved through arbitration. I further acknowledge that I have read the Blue Book, Code of Business Ethics, and the Anti-Corruption, Electronic Information and Communications, Competition Laws and Harassment and Discrimination policies and agree to abide by their terms as an employee of the Company.

Electronic Signature found at end of document

Haroldo M De Oliveira

ANNEX 1
PRIVATE INFORMATION

Employee agrees with the Company that the work for which he/she is employed is and will be of a private nature, and in connection with the performance of his/her services on behalf of the Company, the Company may make available to him/her information of a private nature as to the Company and the Company's clients' and prospective clients' businesses, strategies, methodologies, operations, technologies (including computer software), financial affairs, organizational and personnel matters, policies, procedures, trade secrets, programs, clients, prospective clients, employees and other non-public matters, including those concerning third parties (collectively, the "Private Information"). Employee agrees that he/she will receive in strict confidence all such Private Information belonging to the Company or to its clients or prospective clients. Employee further agrees to use his/her best efforts to maintain and to assist the Company in maintaining the confidentiality of all such Private Information and to prevent it from coming into unauthorized hands.

Employee further agrees that:

(a) he/she will neither copy nor distribute any Private Information which comes into his/her possession as a result of his/her employment by the Company, other than for Company use and in the ordinary course of performing his/her duties as an employee of the Company;

(b) he/she will not during the period of employment by the Company nor at any time thereafter, directly or indirectly, disclose to others and/or use for his/her own benefit or for the benefit of others, Private Information acquired by him/her during the period of his/her employment, except to the extent as may be reasonably necessary in the ordinary course of performing his/her duties as an employee of the Company; and

(c) immediately upon termination of his/her employment with the Company, he/she will return to the Company or to the client or prospective client all materials and information that constitute Private Information, and any copies thereof, and certify to the Company if requested that (i) he/she has no rights to such materials or information, and (ii) the original and all copies of such materials and information have been returned to the Company or to the client or prospective client.

With respect to immunity from liability for confidential disclosure of a trade secret to the government or in a court filing, please be advised of the following:

i. Immunity: An individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that –

A. is made –

1. in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney; and

2. solely for the purpose of reporting or investigating a suspected violation of law; or

B. is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.

ii. Use of Trade Secret Information in Anti-Retaliation Lawsuit: An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual–

A. files any document containing the trade secret under seal; and

B. does not disclose the trade secret, except pursuant to court order.

ANNEX 2
RESTRICTIVE COVENANTS

(a) During the period of employment and, unless prohibited by controlling applicable law, for standard employees twelve (12) months or Fixed term employees six (6) months following the termination of such employment for any reason including, but not limited to, involuntary termination with or without cause, Employee may not, without the Company's written consent, solicit, sell or perform, for his/her own account or for any other entity, services or products which are directly or indirectly competitive with the services or products of the Company to or for any client for which Employee or employees under his/her managerial control have solicited, sold or performed any such services or products on behalf of the Company during any part of the year immediately preceding the termination of his/her employment. While Employee is a resident of or working in California and subject to its laws, the restrictions in this paragraph shall be limited so that they only apply where Employee is aided by the use or disclosure of Confidential Information.

(b) During the period of employment and, unless prohibited by controlling applicable law, for twelve (12) months following the termination of such employment for any reason including, but not limited to, involuntary termination with or without cause, Employee may not directly or indirectly hire any employee of the Company or any former Company employee within six months after the date such person ceases to be a Company employee for his/her own account or on behalf of any individual, corporation or other entity other than the Company, nor attempt to directly or indirectly induce or solicit any such employee to leave the employ of the Company or to apply for or accept employment with any individual, corporation, or other entity. For purposes of this Annex 2, "solicit" means any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any individual, corporation or other entity, in any manner, to take or refrain from taking any action.

(c) Employee acknowledges that the Company is providing the employee with access to the Private Information set forth in Annex 1 in part in exchange for Employee's agreement to the restrictive covenants set forth in this Annex 2. Employee and the Company further acknowledge and agree that the duration and geographic scope of the covenants contained in paragraph 1 of this Annex are fair and reasonable. Accordingly, Employee and the Company agree that, in the event that any of the covenants contained in paragraph 1 are nevertheless determined by a court to be unenforceable because of the duration or geographic scope thereof, the court making such determination may reduce such duration and/or scope to the extent necessary to enable such court to determine that such covenant is reasonable and enforceable, and to enforce such covenant as so amended.

(d) All references to the Company in this Annex 2 shall be read to include the parents, subsidiaries and affiliates of the Company.

ANNEX 3
INTELLECTUAL PROPERTY

Following is the Company's policy with respect to intellectual property:

Except as otherwise specified in Annex 3A or as may be otherwise agreed by the Company in writing, in consideration of the employment of the employee by the Company, and free of any additional obligations of the Company to make additional payment to the Employee, the Employee agrees to disclose to Company and to irrevocably assign, and hereby does assign to the Company any and all inventions, software, manuscripts, documentation, improvements or other intellectual property, whether or not protectable by any state or federal laws relating to the protection of intellectual property, relating to the present or future business of the Company that are developed by the Employee during the term of his/her employment with the Company, either alone or jointly with others, and whether or not developed during normal business hours or arising in the scope of his/her duties of employment. To the extent such assignment is inoperative in whole or in part, the Employee agrees that any materials that may be copyrighted are “Works Made for Hire” as defined in the Federal Copyright Act. The Employee agrees that all such inventions, software, manuscripts, documentation, improvement or other intellectual property shall be and remain the sole and exclusive property of the Company. The Employee hereby agrees to execute such assignments and other documents as the Company may consider appropriate to vest all right, title and interest therein to the Company. This provision does not apply to an invention for which no equipment, supplies, facility, trade secret or other proprietary information of the Company was used and which was developed entirely on the employee's own time, unless (a) the invention relates (i) directly to the business of the Company or (ii) to the Company's actual or demonstrably anticipated research or development or (b) the invention results from any work performed by the Employee for the Company. The Employee agrees that all services performed by the Employee for the Company shall be the original work of the Employee and shall not incorporate any third-party materials or work in which the Employee or any third party asserts an ownership interest without the express written consent of the Company.

ANNEX 3A
EXCLUDED INTELLECTUAL PROPERTY

The following intellectual property shall remain the exclusive property of Employee, so long as it was developed prior to the employee’s employment with the Company, and without use of equipment, supplies, facility, trade secret or other proprietary information of the Company, and was developed entirely on the employee's own time:

[NONE – this is used as a placeholder; candidates with pre-existing IP to declare should follow the instructions below]

(Note: Contact your Recruiter if you have previously developed or owned Intellectual Property which should be identified or excluded in this Annex. To be considered, provide your Recruiter with your IP identified by name or specific reference to a particular work as well as the date of creation and patent number, if applicable, for further legal review).

ANNEX 4
ARBITRATION PROCEDURES

The following Dispute Resolution Procedures (the "Procedures") shall be used to resolve any employment related dispute ("Dispute"). If any of these provisions are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding to the fullest extent permitted by law.

Any Dispute will be submitted to a panel of three arbitrators unless otherwise agreed by the parties). The arbitrators will be appointed pursuant to the procedures for appointment under the AAA Rules. No potential arbitrator may serve unless he or she has agreed in writing to abide and be bound by these Procedures. Any issue concerning the extent to which any Dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of these Procedures, including any contention that all or part of these Procedures are invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators.

These Procedures and Paragraph 7 of this Agreement, contemplate and require that any arbitration proceeding brought by Employee shall be based on Employee’s individualized Dispute or Disputes only. An Employee with multiple Disputes shall raise all such Disputes in one proceeding. Employee knowingly, voluntarily and expressly waives any and all rights to initiate, participate in, or receive money or any other form of relief from any class, collective or representative proceeding. Each party shall have the right to be represented by counsel at all stages of the Dispute. The substantive laws of the State of New York, without regard to its principles of conflicts of laws (referenced herein as "the Governing Law"), will apply to all Disputes. This provision does not apply in states where choice of law provisions dictating another state’s law as controlling are not valid. The arbitrator(s) shall apply to any Dispute the same statute of limitations that would be applied by a court hearing the matter and applying the Governing Law. Further, the equitable defense of laches may be raised by any party.

The arbitrator(s) shall have the power to award actual damages to the prevailing party. To the extent that a party brings a substantive claim under which punitive damages, consequential damages and attorneys' fees would be available in a court hearing the matter and applying the Governing Law, and the party prevails on that substantive claim, then the arbitrator(s) shall have the discretion to award such relief when it appears appropriate in accordance with applicable law and the interests of justice. In no event, even if any other portion of these

Procedures is held to be invalid or unenforceable, shall the arbitrator(s) have the power to make an award or impose a remedy that could not be made or imposed by a court hearing the matter and applying the Governing Law.

Each party shall have the right to be represented by counsel at all stages of the Dispute. The substantive laws of the State of New York, without regard to its principles of conflicts of laws (referenced herein as "the Governing Law"), will apply to all Disputes. This provision does not apply in states where choice of law provisions dictating another state's law as controlling are not valid. The arbitrators shall apply to any Dispute the same statute of limitations that would be applied by a court hearing the matter and applying the Governing Law. Further, the equitable defense of laches may be raised by any party.

The arbitrators shall have the power to award actual damages to the prevailing party. To the extent that a party brings a substantive claim under which punitive damages, consequential damages and attorneys' fees would be available in a court hearing the matter and applying the Governing Law, and the party prevails on that substantive claim, then the arbitrators shall have the discretion to award such relief when it appears appropriate in accordance with applicable law and the interests of justice. In no event, even if any other portion of these Procedures is held to be invalid or unenforceable, shall the arbitrators have the power to make an award or impose a remedy that could not be made or imposed by a court hearing the matter and applying the Governing Law.

Each party shall have the right to request that the other party produce documents that are relevant to a claim or defense, and that are in the other party's possession, custody or control, if the production would not be unduly burdensome or onerous on the producing party. The arbitrators shall have the discretion, upon good cause shown, to allow each party to take up to a maximum of three depositions lasting no more than four hours in length per deposition. Further discovery, including, but not limited to, additional depositions, may be authorized at the discretion of the arbitrators only upon a showing by the party seeking discovery that the particular discovery sought is directly relevant, necessary and would not be unduly burdensome to the party from whom the discovery is sought. The arbitrators shall have no power to order or permit discovery except upon such a showing and shall have no power to order or permit any discovery that would violate a statutory or common law privilege or protection that would apply in a court applying the Governing Law.

The result of the arbitration will be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Nothing contained herein shall prevent a party from seeking temporary emergency relief with respect to a Dispute or for the purpose of enforcing the provisions of paragraph 7 of the Agreement and/ or this Annex 4. A party may apply to a court, as provided below, for a temporary restraining order, preliminary injunction or such other temporary emergency relief. Neither an application for temporary emergency relief, nor a court's consideration of granting such relief shall (a) constitute a waiver of the right to pursue arbitration under this provision or (b) delay the appointment of an arbitrator or the progress of arbitration proceedings.

Employee and the Company hereby irrevocably submit to the exclusive jurisdiction of any state or federal court located in the City of New York over any suit, action or proceeding arising out of or relating to or concerning the Agreement or any Dispute that is not otherwise arbitrated or resolved according to the provisions of paragraph 7 of the Agreement. This requirement does not apply if Employee resides/works in a state that disallows venue provisions requiring Employees to initiate proceedings in a foreign state. This includes any suit, action or proceeding to compel arbitration, to obtain a temporary restraining order or preliminary injunction or such other temporary emergency relief, or to enforce an arbitration award. Employee and the Company acknowledge that the forum designated above has a reasonable relation to the Agreement and to Employee's relationship with the Company. Notwithstanding the foregoing, nothing herein shall preclude Employee or the Company from bringing any action or proceeding in any other court for the purpose of enforcing the provisions of paragraph 7 of the Agreement and this Annex 4.

This agreement as to forum is independent of the law that may be applied in the action, and Employee and the Company agree to such forum even if the forum may under applicable law choose to apply non-forum law. Employee and the Company hereby waive, to the fullest extent permitted by applicable law, any objection which either now or hereafter may have to personal jurisdiction or to the laying of venue of any such suit, action or proceeding in any court referred to in the preceding paragraph. Employee undertakes not to commence any action arising out of or relating to or concerning the Agreement in any forum other than a forum described in this Annex.

RECOVERY AGREEMENT FOR RELOCATION EXPENSES

1. I have agreed to relocate to the Nashville, Tennessee, USA office of Capgemini America, Inc. (the "Company") and accordingly, will relocate my residence to a location within a reasonable commuting distance from that office. In consideration for my agreement to relocate to the above-referenced location and for all of the promises I make under this Expense Recovery Agreement (the "Agreement"), and pursuant to the terms and conditions set forth in this Agreement, the Company will be providing to me a relocation expense funding to assist me in my relocation, some or all of which will be paid directly to me and/or to vendors assisting me in relocating (the "Relocation Expenses").

2. I shall reimburse to the Company the full amount of the Relocation Expenses paid directly or indirectly and provided to me or on my behalf in the event that (a) within three (3) months of the date that I commence employment with the Company, I do not actually relocate to the location set forth above in paragraph 1 (b) during the first twelve (12) months from the date I actually relocate to the location set forth above in paragraph 1, I voluntarily terminate my employment with the Company or (c) during the first twelve (12) months from the date I actually relocate to the location set forth above in paragraph 1, the Company terminates my employment for Cause ("Cause" shall mean any acts of dishonesty or acts that are detrimental to the reputation or public standing of the Company; violations of Company policy; misconduct; acts in competition with the Company; violations of laws, rules, or regulations in connection with the operation of the Company; conviction of, or a plea of "guilty" or "no contest" to, a felony or any crime of moral turpitude; breach of an employment agreement; acts of insubordination, or any other similar behavior).

3. The terms and conditions set forth above in paragraph 2 of this Agreement will not apply if I continue my employment, without any break in service, with an affiliate, subsidiary or parent of the Company.

4. I authorize the Company to deduct from any wages, accrued but unused vacation leave balances or any other payments due to me upon my separation from the Company all or any portion of the amount owed by me to the Company under this Agreement. To the extent that the Company's exercise of its rights under this paragraph results in it obtaining partial repayment of any amount I owe to the Company, such partial repayment shall not constitute an accord and satisfaction and is without prejudice or waiver to the Company's right to full payment of the sum due to it.

5. To the extent that any deduction taken pursuant to paragraph 4 above results in a partial (or does not result in any) repayment, or to the extent that the Company has not exercised its rights under paragraph 4, I agree to repay to the Company within thirty (30) days of my separation from employment any amount of the Relocation Expenses owed by me. In the event that I do not make a timely payment, I understand that the Company may commence suit to enforce this Agreement, and interest shall accrue at the prime interest rate published in the Wall Street Journal on the date of my separation from employment.

6. I agree to waive my right to a jury trial in any action brought by the Company to enforce this Agreement, or any action brought by me to challenge this Agreement. I further agree that any costs incurred by the Company in connection with its efforts to obtain my repayment of the Relocation Expenses, such as attorneys' fees and court costs, shall be paid by me.

7. The acceptance by the Company of any partial payments or the failure of the Company to exercise any right hereunder shall not modify this Agreement or waive any of my obligations or the rights of the Company as set forth in this Agreement.

8. Unless prohibited by applicable controlling law, this Agreement shall be governed and construed in accordance with the laws of the state of New York without regard to New York's choice of law principles.

Approved:

TP Deo
Vice President, CHRO North America Region

August 21, 2024

____
Date

Capgemini

By selecting “I Accept” I confirm that I am accepting this offer electronically and furthermore I agree to the terms and conditions of my Capgemini Offer Package which consists of the following documents:

- US Letter of Assignment Offer Letter
- Employment Agreement
- Relocation Expense Recovery Agreement

Haroldo M De Oliveira

My Expected Starting Date is: September 1, 2024

We will try to be flexible regarding a mutually agreed upon date should you need to start on a different date. If you need to change this expected starting date, please contact Lena Ghossaini at lena.ghossaini@capgemini.com to arrange for a new start date. You will not be required to sign a new offer letter.

I Accept
Yes I accept

Full Name
Haroldo De Oliveira

*E Offer Signature
******

E Offer Signature Date
8/21/24

E Offer Signature IP Address
165.225.212.97

Exhibit C.I - First Prong

ABIINC
Consulting

BUSINESS
PLAN
2026

Name: Haroldo Marton De Oliveira
Phone: + 1 (905) 616-3524
Email: hmarton@hotmail.com
Position: General Manager & Solution Architect Director

Prepared by:
Nextus Plan

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1.0 Executive Summary

ABIINC Consulting (America Business Intelligence Incorporation), headquartered in Chattanooga, Tennessee, will be established by Mr. Haroldo Marton de Oliveira as a specialized consulting firm focused on financial planning, predictive analytics, enterprise system integration, and data governance. The company will serve clients nationwide, including organizations in the energy, finance, manufacturing, transportation, and public sectors.

ABIINC will offer services that help companies modernize their financial and operational planning processes, improve the accuracy of forecasts, strengthen supply chain performance, and ensure data reliability for decision-making and regulatory compliance. These services are designed to reduce operational costs, accelerate business planning cycles, and provide organizations with a stronger foundation for strategic growth.

Mr. Oliveira is a Senior Solution Architect with more than 28 years of international experience in financial systems, business intelligence, and technology integration. He has led large-scale transformation projects for multinational corporations and government agencies, with a strong background in financial planning solutions, system integration, and predictive modeling.

National Priorities / U.S. Needs

The business supports several national priorities related to economic resilience, digital transformation, and modernization of financial and operational infrastructures. By improving the way organizations plan, manage, and integrate their operations, ABIINC contributes to national goals in competitiveness, innovation, and technological security.

This aligns with key U.S. federal strategies and initiatives, including:

- **National AI Initiative Act of 2020** – Encourages the use of artificial intelligence to strengthen U.S. leadership in innovation and productivity.[i]
- **Federal Data Strategy** – Promotes reliable, secure, and transparent use of data to support decision-making in both public and private sectors.[ii]
- **National Infrastructure Modernization Goals** – Support the adoption of integrated digital systems to strengthen the supply chain and critical infrastructure sectors.[iii]
- **National Cybersecurity Strategy (2023)** – Reinforces the importance of secure and well-governed data environments in protecting the U.S. economy.[iv]
- **U.S. Bureau of Labor Statistics Workforce Priorities** – Emphasizes the need for qualified professionals in technology, analytics, and operational planning.[v]

These national strategies highlight the need to:

- Strengthen operational resilience across strategic industries
- Modernize financial planning and data infrastructure

- Promote the responsible use of advanced analytics and AI
- Support workforce development in technology and business intelligence
- Enhance supply chain efficiency and national competitiveness

ABIINC Consulting is positioned to directly contribute to these objectives by delivering practical and scalable solutions that improve financial visibility, operational efficiency, and strategic decision-making across key sectors of the U.S. economy.

1.1 Nature and Scope of the Business

ABIINC Consulting will serve organizations across the United States, including companies in the energy, finance, manufacturing, transportation, and public sectors. The company's primary focus is to provide financial planning, predictive analytics, enterprise system integration, and data governance solutions that support more efficient operations, strategic decision-making, and national economic resilience.

As industries across critical sectors modernize their financial and operational systems, there is a growing need for solutions that improve forecasting, reduce inefficiencies, strengthen supply chains, and ensure data reliability. ABIINC Consulting will address these needs through four core service areas:

- **Financial Planning and Budgeting Solutions** – Implementation of integrated financial planning and budgeting systems that support capital and operational expenses, revenue and profitability tracking, cash flow management, and multi-entity consolidation. These solutions will help organizations increase forecast accuracy and optimize resource allocation.
- **Predictive Analytics and Decision Support** – Use of advanced data analysis and artificial intelligence to improve financial forecasting and support strategic planning. By applying predictive models, organizations can anticipate trends, test scenarios, and make better-informed decisions.
- **Enterprise System Integration and Supply Chain Optimization** – Integration of financial and operational systems into a single environment to improve coordination between purchasing, production, inventory, and sales. This strengthens operational efficiency, reduces costs, and aligns day-to-day operations with broader business objectives.
- **Implementation Accelerators and Data Governance** – Application of standardized implementation frameworks to reduce project time and costs. This includes establishing data governance processes to ensure information is accurate, secure, and ready for executive reporting and regulatory compliance.

ABIINC Consulting will collaborate with private companies, public sector organizations, and technology partners to ensure its solutions are aligned with evolving U.S. economic and regulatory priorities. The company's mission is to enable organizations to modernize their financial and operational planning capabilities, strengthen supply chains, and improve decision-making through secure, efficient, and data-driven solutions.

1.2 Mr. Haroldo Marton de Oliveira's Expertise

Mr. Haroldo Marton de Oliveira will be the Founder and Principal of ABIINC Consulting, bringing more than 25 years of international experience in financial systems architecture, enterprise resource planning, and business transformation. Throughout his career, he has led complex system implementation projects across a broad range of industries, including energy and oil & gas, financial services, telecommunications, high technology, manufacturing, transportation, construction materials, food and beverage, pharmaceuticals, agrochemicals, and the public sector.

Mr. Oliveira has built a strong reputation as an Engagement Manager, Solution Provider, and Senior Delivery Architect, with deep expertise in enterprise financial planning, budgeting, forecasting, and data integration. He is recognized for his ability to translate complex business requirements into integrated financial and operational solutions that optimize performance and support strategic decision-making.

Professional Experience

Mr. Oliveira currently serves as a Solution Architect and Senior SAP Analytics Cloud Developer at Capgemini, supporting Union Pacific Railroad in Omaha, Nebraska. In this role, he leads the design and integration of advanced reporting solutions for scrap sales and order-to-cash processes, while managing offshore development teams. His work is expected to reduce the supply chain team's data-processing workload by 30% and increase profitability in scrap-materials sales through improved data intelligence and automation.

He has completed six years working for Capgemini, a global leader in consulting and technology services operating in more than 50 countries with a workforce of over 340,000 employees. This long-term experience within a world-class multinational company has strengthened his expertise in enterprise analytics, digital transformation, and strategic technology implementation.

From November 2024 to February 2025, he was Solution Architect for Financial Planning Integration at J.R. Simplot in Boise, Idaho. He designed and delivered a financial planning and reporting architecture, integrating corporate systems with cloud-based financial planning tools and leading a team of developers to execute the integration.

Between June and October 2024, Mr. Oliveira worked as Solution Architect for Financial Planning at Engie Americas in Houston, Texas. He developed forecasting and cash flow planning processes, designed accelerator templates, and supported project testing and deployment.

Prior to that, from July 2022 to May 2024, he was Solution Architect and Engagement Manager for JERA Americas, also in Houston. He led a multi-location team to integrate financial systems, build liquidity and cash flow planning capabilities, and implement workforce and capital expenditure planning accelerators. These solutions streamlined implementation, reduced project timelines, and cut costs significantly.

In 2022, Mr. Oliveira also contributed to the Quantum Scape Battery Technology project in Sacramento, California, where he designed allocation processes, balance sheet structures, and income statement reporting frameworks using advanced scripting and accelerator templates.

Mr. Oliveira has held several senior consulting and solution architecture roles across Canada, working with major organizations such as:

- **Ontario Power Generation** (Toronto, ON) – Led major upgrades and integration of budgeting and reporting systems (2019–2022).
- **Department of National Defense** (Ottawa, ON) – Architected planning and forecasting processes for large-scale infrastructure and defense programs (2016–2019).
- **Canada Revenue Agency** (Ottawa, ON) – Delivered enterprise budgeting and forecasting solutions, integrating multiple government systems (2016–2018).
- **Great-West Lifeco** (Winnipeg, MB) – Automated financial planning processes and reduced budgeting cycle times (2018–2019).

Earlier in his career, he was a Senior Developer and Team Lead on high-impact financial and operational transformation projects for Suncor Energy Inc., Talisman Energy, and Husky Energy in Calgary, Alberta. His work in this period focused on implementing advanced budgeting, forecasting, and consolidation solutions that improved financial accuracy and reduced manual processes.

Global Consulting Background

Before moving to North America, Mr. Oliveira built a solid consulting career in Latin America and internationally. Notably, he worked on:

- **Whirlpool Latin America** – Led supply chain planning rollouts in Brazil, Argentina, and Chile.
- **América Móvil** – Implemented financial planning solutions for Latin America's largest telecommunications company.
- **Votorantim Group** – Developed financial forecasting and budgeting solutions for the cement and concrete sector in Brazil.
- **Sony Canada and Latin America** – Designed integrated sales, cost, and capital expenditure planning models.
- **Hewlett-Packard (Canada, Mexico, Latin America)** – Led a team implementing a large-scale SAP global template for supply chain and financial operations.

- **Ericsson (Brazil, Sweden, Chile)** – Contributed to a global rollout strategy, acting as team leader for materials management and system integration across multiple countries.

Academic Background

Mr. Oliveira holds an MBA in Executive Finance and Business Administration (2000) and a Bachelor of Science in Electronic Engineering (1986), both from Instituto Mauá de Tecnologia, in São Paulo, Brazil.

Professional Training and Certifications

He has completed numerous specialized courses and certifications, including:

- **SAP SAC Planning and Reporting Certifications** (2022)
- **SAP Business Warehouse Certification** (2018)
- **SAP Business Planning and Consolidation Certifications** (2009–2016)
- **SAP Strategy Management, SAP BW/BI, SAP SEM, and APO Demand Planning courses**
- **Engagement Management Level 1 Training** (in progress, 2024)

His technical expertise spans financial and operational planning solutions, data integration, cloud platforms, predictive analytics, and accelerator frameworks for large-scale enterprise implementations.

Additional Experience and Recognition

In addition to his professional career, Mr. Oliveira has volunteered as a pianist in community programs for senior residences and churches in Ontario, Canada (2008–2024).

He was recognized with the "Award of Outstanding Job" in 2002 for his contributions to the Hewlett-Packard CALADO Project, a major SAP supply chain implementation across Canada, Mexico, and South America.

Mr. Haroldo Marton de Oliveira's career reflects a unique combination of technical expertise, strategic vision, and global project leadership. His work has spanned multiple continents and industries, delivering measurable operational and financial results for Fortune 500 companies, government agencies, and critical infrastructure sectors. This depth of experience positions him strongly to lead ABIINC Consulting as a specialized firm supporting financial modernization, operational efficiency, and data-driven decision-making across the U.S. economy.

2.0 The Company

ABIINC Consulting serve organizations across key industries in the United States, including energy, finance, manufacturing, transportation, technology, and the public sector. To achieve these goals, ABIINC Consulting will build a multidisciplinary technical and operational team that combines expertise in solution architecture, financial planning, systems integration, analytics, and business development. The planned organizational structure for Year 5 is as follows:

- **1 General Manager & Solution Architect Director – Mr. Haroldo Marton de Oliveira:** Leads business strategy, defines the company's technical direction, oversees architecture and project delivery, and manages key client relationships.
- **1 Solution Architect – Lead:** Responsible for designing and integrating solutions across financial, operational, and analytical systems to ensure consistency and scalability.
- **3 Senior Financial Planning & BI Consultants:** Implement financial planning, budgeting, and reporting solutions to support strategic business decisions and improve financial visibility.
- **3 Integration & Supply Chain Systems Consultants:** Lead projects that connect operational, financial, and supply chain data, enabling more efficient demand forecasting, inventory management, and production planning.
- **2 Data Governance & BI Analysts / Developers:** Develop and maintain data governance frameworks, ensure data quality, and build reporting structures that support executive and regulatory requirements.
- **3 Project Managers:** Manage project delivery, oversee timelines, resources, and budgets, and ensure alignment between client needs and technical solutions.
- **3 Associate Consultants:** Support solution implementation, testing, documentation, and training activities across multiple service areas.
- **1 Marketing and Communications Specialist:** Develops branding, marketing, and communication strategies to strengthen the company's presence in the U.S. market.
- **3 Sales Representatives:** Drive business development efforts, build client relationships, and expand the company's reach in target industries.
- **1 Administrative Manager:** Oversees day-to-day operations, finance, human resources, and compliance functions.
- **1 Customer Service Representative:** Provides support to clients, manages inquiries, and ensures service quality and client satisfaction.

This organizational structure will allow ABIINC Consulting to scale effectively, maintain high-quality service delivery, and address growing national priorities related to digital transformation, supply chain resilience, and the modernization of financial and operational infrastructures. Through this approach, the company will be well positioned to serve clients across multiple industries and states while supporting innovation, efficiency, and economic growth.

2.1 Company's Target

ABIINC Consulting will focus on serving organizations that require reliable financial planning, efficient operational management, and secure, well-governed data to make strategic decisions. Its services are designed to help businesses address growing challenges in financial forecasting, supply chain coordination, systems integration, data infrastructure modernization, and governance.

The company's target customers include:

- **Financial Institutions and Corporate Finance Departments:** Banks, credit unions, insurance companies, and corporate finance divisions seeking modern financial planning solutions, predictive analytics, and integrated reporting frameworks to improve forecasting, strengthen compliance, and enhance financial control.
- **Energy, Manufacturing, and Transportation Companies:** Organizations with complex operational structures that require integrated planning across procurement, production, logistics, and finance to reduce inefficiencies, improve supply chain visibility, and optimize resource allocation.
- **Technology and Digital Services Companies:** Firms developing or operating digital platforms that need secure, integrated systems for budgeting, forecasting, and financial reporting, enabling greater scalability and operational resilience.
- **Public Sector and Government Entities:** Agencies and institutions that require transparent, audit-ready financial planning, forecasting, and reporting tools aligned with national standards for compliance and operational accountability.
- **Healthcare and Education Institutions:** Hospitals, research centers, universities, and training providers that need secure and reliable data infrastructure to support decision-making, planning, and performance monitoring across financial and operational functions.
- **Small and Medium-Sized Enterprises (SMEs):** Organizations with limited internal technical capacity that need scalable, cost-effective planning and analytics solutions to remain competitive, improve their financial visibility, and meet regulatory standards.

ABIINC Consulting aims to support these clients by offering flexible, secure, and integrated solutions that strengthen financial and operational planning capabilities. By serving both large organizations and underserved SMEs, the company will help improve financial visibility, operational efficiency, and national economic resilience.

2.2 Needs for the Company's Services

The demand for ABIINC Consulting's services is driven by major shifts in the U.S. economic, technological, and regulatory environment. Organizations across multiple industries are facing increasing pressure to modernize their financial and operational planning systems, improve forecast accuracy, strengthen data governance, and adopt advanced analytical capabilities to remain competitive and compliant.

Several key factors are driving this demand:

- **Rising Operational Complexity:** Companies in sectors such as energy, transportation, manufacturing, finance, and public administration are managing increasingly complex operations that require integrated financial and operational planning. Many organizations rely on outdated systems that cannot support real-time decision-making, making modernization a strategic priority.
- **Regulatory and Compliance Requirements:** Federal and state regulations increasingly demand transparent, accurate, and auditable financial reporting. This includes compliance with strict standards around financial disclosures, infrastructure planning, and data security. Organizations must invest in modern planning and reporting systems to ensure compliance while reducing administrative overhead.
- **Supply Chain Resilience and Efficiency:** Volatile market conditions, geopolitical disruptions, and increased logistical demands have highlighted the need for more resilient and efficient supply chains. Companies require integrated planning solutions to align production, procurement, and distribution with financial goals, while reducing waste and operational risk.
- **Data Infrastructure and Governance Challenges:** Many businesses lack robust data pipelines, standardized governance frameworks, and reliable reporting capabilities. Fragmented and low-quality data limits their ability to plan effectively and respond to operational changes. ABIINC Consulting addresses this gap by providing integration, governance, and reporting solutions designed to improve decision quality and business agility.
- **Shortage of Skilled Financial and Technical Professionals:** The U.S. labor market continues to face a shortage of qualified professionals in advanced planning, analytics, and system integration. Many organizations do not have the internal resources to design, implement, and maintain sophisticated planning and governance solutions. ABIINC Consulting's services help bridge this gap by offering specialized expertise and scalable solutions.
- **SME Access to Modern Planning and Analytics:** Small and medium-sized enterprises often struggle to implement advanced financial and operational systems due to limited budgets or in-house technical capacity. ABIINC Consulting provides accessible, cost-efficient, and scalable solutions that allow SMEs to compete on a more level playing field with larger organizations.
- **National Initiatives Supporting Modernization and Resilience:** Federal strategies such as the **National AI Initiative** and the **National Cybersecurity Strategy** emphasize the use of advanced analytics, data governance, and digital infrastructure to strengthen critical economic sectors and improve national resilience. ABIINC Consulting's services are closely

aligned with these priorities by supporting modernization, secure data use, and operational efficiency.

ABIINC Consulting is well positioned to meet these growing needs by delivering integrated financial planning solutions, predictive analytics, system integration, supply chain optimization, and data governance frameworks. These services will help organizations increase financial visibility, ensure regulatory compliance, improve operational efficiency, and support national economic resilience.

2.3 Company's Expansion

ABIINC Consulting will implement a structured, phased expansion strategy designed to scale its operations, diversify its client base, and build long-term financial sustainability. The company's growth plan will prioritize expanding service capacity, increasing geographic coverage, and strengthening its technological and operational infrastructure to meet national market demands.

Phase 1 – Initial Operations (Year 1)

- Establish the company's **headquarters in Chattanooga, Tennessee**, strategically located to serve major energy, manufacturing, financial, and public sector markets.
- Focus on core service areas: financial planning and budgeting solutions, predictive analytics and decision support, enterprise system integration, and data governance.
- Build the initial technical and operational team to support service delivery, business development, and early client acquisition.
- Target initial contracts with energy and manufacturing companies, financial institutions, technology firms, and SMEs requiring modernization of financial and operational planning.

Phase 2 – Service and Team Expansion (Years 2–3)

- Expand the consulting and technical team with additional financial planning specialists, system integration experts, and data governance professionals.
- Develop strategic partnerships with financial institutions, technology providers, and academic organizations to support larger, more complex projects and industry collaborations.
- Launch specialized training and enablement programs to help organizations build internal capacity and address the national shortage of skilled financial and technology professionals.
- Invest in cloud and data infrastructure to enhance the delivery of scalable integration and analytics solutions.

Phase 3 – National Market Penetration (Years 4–5)

- Expand service coverage to government contractors, research institutions, and larger corporations across multiple sectors.

- Establish satellite offices or strategic partnerships in key U.S. regions with strong financial and technology markets, increasing national reach.
- Scale consulting and training operations to serve industries including healthcare, education, transportation, and public infrastructure.
- Build a strong portfolio of multi-year contracts with both private and public sector organizations, ensuring consistent and sustainable revenue streams.

Phase 4 – Innovation and Strategic Growth (Beyond Year 5)

- Invest in proprietary analytical platforms and accelerators to enhance financial planning, predictive analytics, and supply chain optimization capabilities.
- Explore opportunities to offer Software-as-a-Service (SaaS) products tailored to the needs of small and medium-sized enterprises.
- Expand alliances with universities, research institutions, and government agencies to align with national AI, digital transformation, and cybersecurity initiatives.
- Position ABIINC Consulting as a national reference in financial planning, analytics, and integrated operations for critical economic sectors.

This phased growth strategy will allow ABIINC Consulting to scale steadily and sustainably, expanding its impact across industries while maintaining high standards of service quality, technical excellence, and operational efficiency.

2.4 Company's Economic Benefits

ABIINC Consulting is projected to generate significant economic value during its first five years of operation by delivering specialized services in financial planning and budgeting, predictive analytics, enterprise system integration, supply chain optimization, and data governance. As the demand for secure, modern, and intelligent financial and operational solutions continues to grow, the company will steadily expand its client base, increase service capacity, and secure long-term contracts across key economic sectors including energy, finance, manufacturing, transportation, technology, and the public sector. This growth will create high-skilled jobs, strengthen the local tax base, and contribute to broader economic development.

Projected Financial Performance

- **Revenue Growth** – Total sales are projected to increase from $490,000 in Year 1 to approximately $3.67 million in Year 5, reflecting strong market demand and the scalability of ABIINC Consulting's service model.
- **Gross Margin** – Gross margin is expected to grow from $450,800 in Year 1 to approximately $3.38 million in Year 5, supported by efficient operations, high-value consulting engagements, and repeat client contracts.

- **Net Profit** – Net profit is forecasted to rise from $42,012 in Year 1 to approximately $312,038 in Year 5, demonstrating sustainable growth and operational resilience.

Tax and Employment Contributions

ABIINC Consulting's expansion will generate meaningful contributions to federal, state, and local tax revenues, while also stimulating the creation of high-skilled employment opportunities:

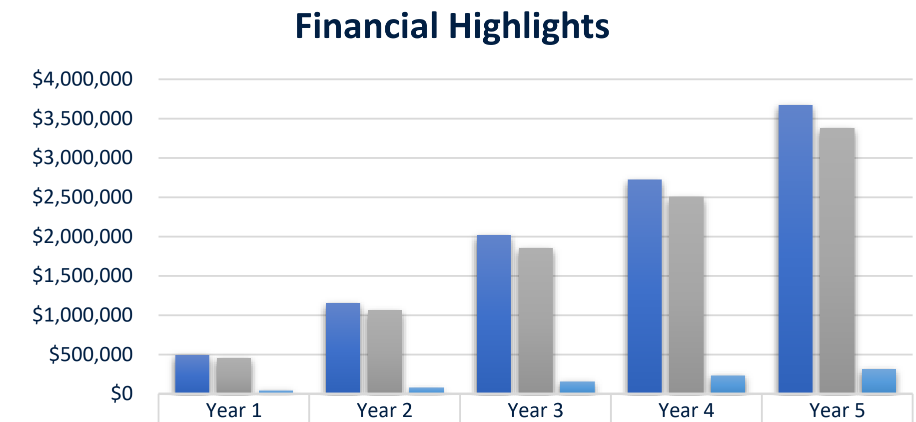
- **Federal and State Tax Contributions** – Expected to grow from $15,539 in Year 1 to $115,411 in Year 5, reaching a cumulative total of approximately $300,905 over five years.
- **Payroll Taxes** – Anticipated to increase from $28,950 in Year 1 to $255,382 in Year 5, totaling approximately $692,232 during the same period.
- **Total Tax Revenue** – Combined tax contributions are projected to reach approximately $993,137 over five years.

Broader Economic Impact

- **Job Creation** – ABIINC Consulting is expected to create 22 high-skilled positions in financial planning, business intelligence, system integration, project management, sales, and customer support.
- **Support for Small and Medium-Sized Enterprises (SMEs)** – By offering accessible, scalable planning and analytics solutions, the company will help SMEs modernize their operations, improve efficiency, and compete more effectively.
- **Contribution to National Priorities** – ABIINC Consulting's services align with key U.S. federal initiatives promoting digital transformation, supply chain modernization, secure data infrastructure, and workforce development. This alignment supports sustainable economic growth and strengthens national competitiveness.

Through these contributions, ABIINC Consulting will play an active role in stimulating local and national economic development, supporting innovation, and reinforcing critical operational and financial capabilities across multiple industries.

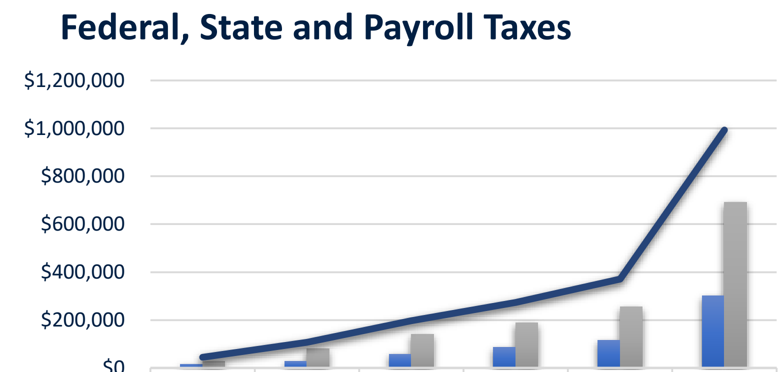
2.4.1 Financial Highlights Chart



	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	$490,000	$1,151,500	$2,015,125	$2,720,419	$3,672,565
Gross Margin	$450,800	$1,059,380	$1,853,915	$2,502,785	$3,378,760
Net Profit	$42,012	$74,528	$153,522	$231,458	$312,038

Sales Gross Margin Net Profit

2.4.2 Federal, State and Payroll Taxes Chart



	Year1	Year 2	Year 3	Year 4	Year 5	5 Year Total
Federal and State Taxes	$15,539	$27,565	$56,782	$85,608	$115,411	$300,905
Payroll Taxes	$28,950	$79,557	$140,429	$187,914	$255,382	$692,232
Total	$44,489	$107,122	$197,211	$273,522	$370,793	$993,137

Federal and State Taxes Payroll Taxes Total

2.5 Summary of Investment

ABIINC Consulting will require an initial investment of **$90,000** to launch its operations. This amount will cover all startup expenses and provide the necessary working capital to ensure a smooth and efficient operational launch. The investment has been strategically structured to establish a professional, scalable, and technology-driven consulting firm from the outset.

Startup Expenses – $42,500

The startup expenses will be allocated to build a solid operational infrastructure and a professional market presence:

- **Legal:** $1,500 to cover business formation, contract drafting, and regulatory compliance.
- **Insurance:** $1,500 for initial business liability coverage and risk mitigation.
- **Marketing:** $15,000 to support branding, website launch, digital marketing campaigns, and outreach activities.
- **Rent/Deposit:** $4,500 to secure and prepare the company's initial office space.
- **Website Design:** $2,500 to create a professional, modern, and functional online presence.
- **Computers/Phones/Tablets:** $8,000 to equip the team with essential technology for service delivery and communications.
- **Office Furniture:** $6,000 to furnish the office and create a productive work environment.
- **Stationery:** $3,500 to cover initial supplies for administrative and client operations.

Startup Assets – $47,500

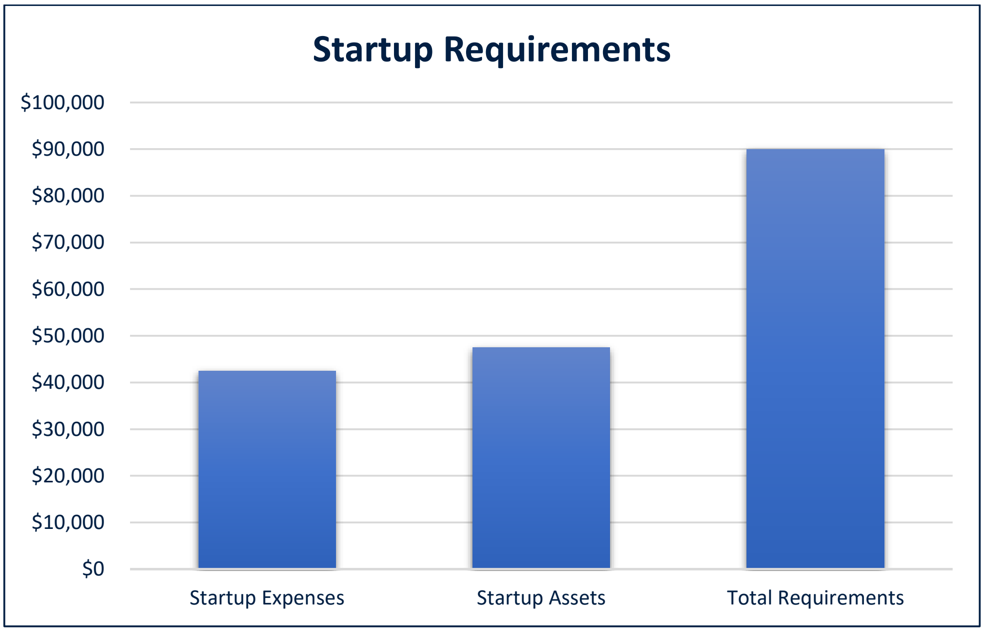
The company will maintain **$47,500 in initial cash reserves** to support early operational activities, provide financial flexibility, and ensure stable cash flow during the company's first months of activity. This allocation will also help the business respond to unforeseen expenses and enable immediate execution of service contracts.

Under the leadership of Mr. Haroldo Marton de Oliveira, ABIINC Consulting will establish a strong operational base, build strategic client relationships, and create the conditions for scalable growth and national expansion. This structured investment strategy ensures that the company is financially prepared to meet early-stage operational needs while positioning itself for long-term success.

2.5.1 Startup Requirements Table

Startup	
Requirements	
Startup Expenses	
Legal	$1,500
Insurance	$1,500
Marketing	$15,000
Rent/Deposit	$4,500
Website design	$2,500
Computers/Phones/Tablets	$8,000
Office furniture	$6,000
Stationery	$3,500
Total Startup Expenses	$42,500
Startup Assets	
Cash Required	$47,500
Startup Inventory	$0
Other Current Assets	$0
Long-term Assets	$0
Total Assets	$47,500
Total Requirements	**$90,000**

2.5.2 Startup Requirements Chart



3.0 Company's Services

ABIINC Consulting will deliver a comprehensive portfolio of solutions designed to help organizations modernize their financial and operational structures, increase efficiency, and strengthen data-driven decision-making. The company's core services include Financial Planning and Budgeting Solutions, which provide integrated forecasting, scenario modeling, and regulatory compliance tools; Predictive Analytics and Decision Support, enabling companies to anticipate market trends, optimize resources, and mitigate risks; Enterprise System Integration and Supply Chain Optimization, ensuring seamless coordination between financial, operational, and logistics systems; and Implementation of Accelerators and Data Governance, establishing reliable data structures, regulatory alignment, and real-time reporting capabilities. Backed by the extensive expertise of Mr. Haroldo Marton de Oliveira, these services will empower businesses to achieve greater agility, transparency, and competitiveness while aligning with national priorities in digital transformation, operational resilience, and economic growth.

1. Financial Planning and Budgeting Solutions

In today's rapidly evolving business environment, organizations face increasing pressure to plan and manage their financial resources with greater accuracy, transparency, and agility. Traditional budgeting methods often fail to keep pace with the complexity of modern operations, particularly for companies managing multiple business units, supply chains, or regulatory obligations. ABIINC Consulting will offer advanced financial planning and budgeting solutions designed to help businesses strengthen decision-making, optimize resource allocation, and improve overall financial performance.

Many organizations rely on outdated or fragmented planning systems that make financial processes time-consuming, error-prone, and difficult to align with strategic objectives. Static spreadsheets and manual workflows limit visibility across departments, resulting in delayed insights, inefficient cost control, and poor forecasting accuracy. In industries with strict regulatory standards, these inefficiencies can lead to compliance risks, revenue leakage, and an inability to respond quickly to market changes.

Solution

Leveraging the extensive experience of Mr. Haroldo Marton de Oliveira in designing and implementing financial planning systems for major corporations across multiple industries, ABIINC Consulting will deliver customized solutions that transform how organizations plan and manage their finances. Key components include:

- **Integrated Planning Models:** Unifying budgeting, forecasting, and reporting into a single, cohesive system.
- **Real-Time Financial Visibility:** Enabling decision-makers to access accurate data for agile resource allocation and strategic adjustments.
- **Scenario and Predictive Forecasting:** Allowing companies to model various business outcomes and proactively manage risks.
- **Regulatory and Compliance Alignment:** Ensuring financial processes meet U.S. reporting and auditing standards.
- **Accelerated Implementation:** Applying proven methodologies and templates to reduce time-to-value and project costs.

This service will allow businesses to move away from reactive financial management toward a proactive, data-driven planning culture that supports growth, stability, and long-term competitiveness.

2. Predictive Analytics and Decision Support

In an increasingly competitive and data-driven market, organizations must make faster and more informed decisions to stay ahead. Predictive analytics and decision support play a critical role in identifying trends, anticipating risks, and revealing opportunities that traditional reporting often overlooks. ABIINC Consulting will provide advanced predictive analytics solutions that empower companies to use their data by strategically transforming it into actionable insights for smarter financial, operational, and strategic planning.

Many businesses struggle to extract meaningful insights from their data due to disconnected systems, limited analytical capabilities, or a lack of skilled professionals. Decisions are often based on historical data and intuition rather than forward-looking indicators. As a result, companies face increased exposure to operational inefficiencies, inaccurate forecasts, and missed market opportunities. This lack of predictive capability can hinder growth and weaken competitiveness, particularly in industries where timing and agility are crucial.

Solution

Drawing on Mr. Haroldo Marton de Oliveira’s extensive background in designing predictive planning frameworks for large corporations, ABIINC Consulting will implement solutions that help organizations anticipate change and act with confidence. These solutions include:

- **Predictive Forecasting Models:** Enabling businesses to anticipate trends and make informed decisions before issues escalate.

- **Decision Intelligence Dashboards:** Delivering real-time, data-driven insights tailored to executives and operational leaders.
- **Risk and Opportunity Mapping:** Identifying vulnerabilities and growth opportunities through advanced analytical techniques.
- **Performance Optimization:** Supporting more accurate budgeting, resource allocation, and strategic planning.
- **Continuous Improvement Framework:** Embedding analytics into daily decision-making processes for long-term efficiency gains.

This service will help organizations move from reactive management to predictive, insight-driven strategies—improving accuracy, agility, and competitiveness in fast-changing markets.

3. Enterprise System Integration and Supply Chain Optimization

In modern business environments, seamless integration between financial, operational, and supply chain systems is essential to achieving efficiency, cost reduction, and strategic visibility. Many organizations operate with multiple disconnected platforms, leading to delays, duplicated efforts, and inaccurate data. ABIINC Consulting will offer robust system integration and supply chain optimization services to help companies unify their processes, reduce inefficiencies, and gain real-time visibility across their entire value chain.

When business systems are fragmented, organizations face delays in information flow, inconsistent data, and limited forecasting capabilities. These inefficiencies lead to increased operational costs, poor inventory control, and reduced responsiveness to market changes. For companies that depend on accurate demand planning, procurement, and logistics coordination, a lack of integration can significantly affect profitability and service quality. Additionally, supply chain disruptions can magnify these weaknesses, making businesses more vulnerable to external shocks.

Solution

With Mr. Haroldo Marton de Oliveira's extensive track record in implementing large-scale integration projects and optimizing supply chains for global organizations, **ABIINC Consulting** will deliver tailored solutions designed to enhance operational efficiency and strategic alignment. Core components include:

- **End-to-End System Integration:** Connecting financial, operational, and logistics systems for seamless data flow and process automation.
- **Real-Time Visibility:** Enabling decision-makers to track performance across procurement, production, and distribution.
- **Demand and Supply Planning Optimization:** Improving forecasting accuracy and inventory control to reduce costs and waste.

- **Process Automation:** Eliminating manual and repetitive tasks to accelerate decision-making and improve reliability.
- **Resilience and Scalability:** Building supply chain models that can adapt quickly to market fluctuations and disruptions.

This service will enable businesses to operate with greater speed, accuracy, and resilience, transforming their supply chains into strategic assets that drive growth and competitive advantage.

4. Implementation of Accelerators and Data Governance

Accurate, secure, and well-governed data is the foundation of effective financial and operational decision-making. In today's regulatory and performance-driven business landscape, organizations must ensure that their data is not only reliable but also accessible and actionable. ABIINC Consulting will offer comprehensive data governance and reporting solutions designed to help companies build strong information structures that support business strategy, regulatory compliance, and long-term growth.

Many organizations operate with inconsistent data sources, limited governance policies, and fragmented reporting tools. This lack of structure often leads to inaccurate financial reporting, compliance gaps, operational inefficiencies, and delayed decision-making. Without a clear governance framework, critical business decisions are based on unreliable information—exposing companies to financial risks, audit failures, and loss of competitive positioning.

Solution

Leveraging Mr. Haroldo Marton de Oliveira's extensive experience implementing data governance strategies and reporting solutions for large enterprises, ABIINC Consulting will deliver robust, scalable, and compliant frameworks that bring structure and trust to organizational data. Key elements include:

- **Centralized Data Governance Policies:** Establishing clear rules for data ownership, quality, security, and access.
- **Reliable and Automated Reporting:** Replacing fragmented spreadsheets with structured, real-time reporting tools that enhance accuracy and speed.
- **Regulatory Compliance Alignment:** Ensuring financial and operational reporting meets U.S. federal and state standards.
- **Data Quality and Standardization:** Implementing controls that guarantee consistency, accuracy, and transparency across all business units.

- **Executive Dashboards and KPIs:** Providing leadership with timely and meaningful insights for strategic decision-making.

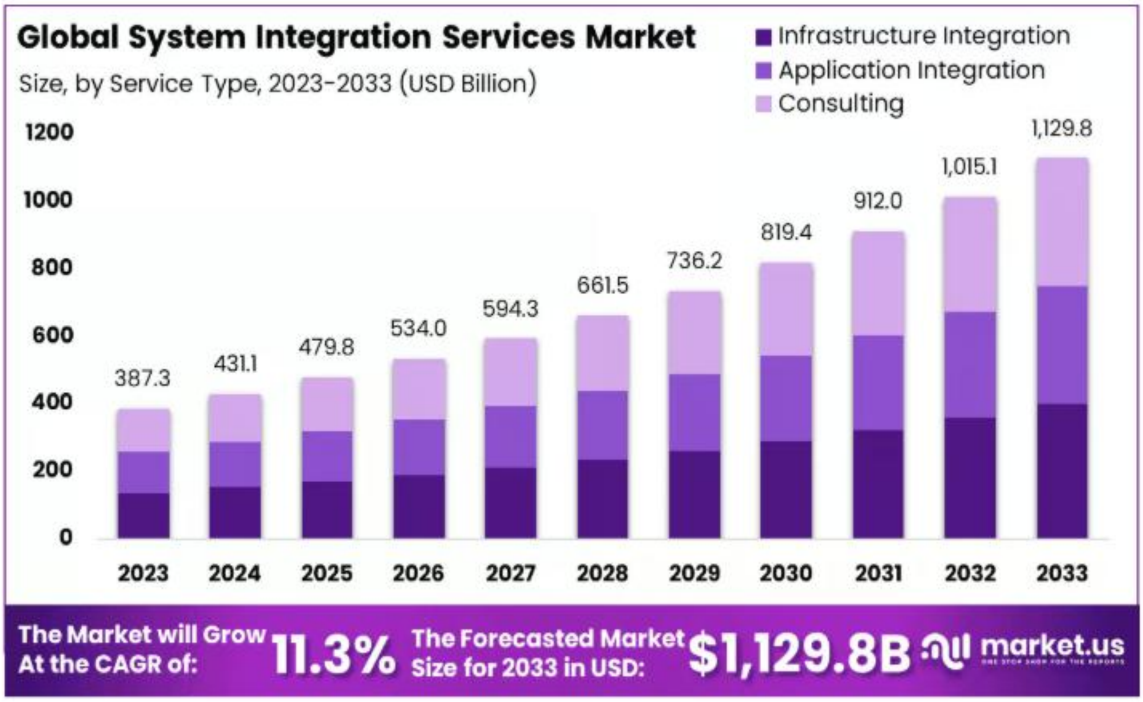
This service will help organizations transform scattered data into a strategic asset—improving governance, increasing operational visibility, and strengthening their ability to make confident, data-driven decisions.

4.0 Industry Overview

The U.S. data analytics, enterprise integration, and financial planning industry is experiencing rapid expansion, driven by the acceleration of digital transformation across both the public and private sectors. As organizations modernize their operations, there is a growing demand for advanced analytics, predictive modeling, and integrated financial planning tools to enhance decision-making, regulatory compliance, and operational efficiency. According to Grand View Research, the U.S. data integration market was valued at USD 7.14 billion in 2024 and is projected to grow to approximately USD 12.11 billion by 2030, reflecting a compound annual growth rate (CAGR) of 9.1%.[vi] Globally, the data integration market is expected to reach USD 30.27 billion over the same period.

In parallel, the global data analytics market is expected to grow from USD 64.99 billion in 2024 to USD 402.70 billion by 2032, with an impressive CAGR of 25.5%.[vii] Similarly, the financial planning software market is projected to expand from USD 3.9 billion in 2023 to USD 9.7 billion by 2031, representing a CAGR of 16.4%.[viii]

This growth is reinforced by rising regulatory requirements, increasing volumes of financial and operational data, and the pressing need for real-time fraud detection and risk mitigation. Additionally, the system integration services market is forecasted to grow from USD 387.3 billion in 2023 to USD 1,129.8 billion by 2033, at a CAGR of 11.3%.[ix]



These trends position ABIINC Consulting to play a key role in meeting market demand for secure, scalable, and data-driven solutions. By delivering expertise in financial planning, predictive analytics, system integration, and data governance, the company will address critical needs across industries such as finance, energy, healthcare, logistics, manufacturing, and technology. This alignment with strong market growth and national economic priorities provides a solid foundation for long-term business expansion and impact.

4.1 Industry Analysis

IT Consulting [x]

The IT consulting industry is entering a period of accelerated expansion, driven by the rising demand for system integration, data analytics, and financial planning technologies. As organizations across multiple sectors transition their operations to cloud-based and data-driven infrastructures, the need for specialized consulting services that can support system upgrades, predictive analytics, and enterprise integration is growing rapidly. This demand is fueled by increased business investment in digital transformation initiatives, regulatory compliance, and the adoption of advanced technologies such as AI and machine learning.

Innovation and technological disruption are reshaping the IT consulting landscape, introducing new players with expertise in data integration, financial system automation, and predictive modeling. The rapid proliferation of cloud computing, AI tools, and real-time data platforms is creating opportunities for consultants who can design scalable solutions to improve operational efficiency, reduce risks, and optimize decision-making. In this evolving environment, agility and specialized expertise are becoming key competitive advantages for consulting firms.

Sectors such as finance, e-commerce, healthcare, and logistics are expected to be major drivers of industry growth, as these industries rely heavily on secure financial operations, compliance with regulatory frameworks, and advanced analytics for fraud detection and forecasting. The increasing prevalence of digital payment systems, data-driven supply chains, and automated reporting frameworks is also boosting demand for IT consulting services that address both operational and security challenges.

The structure of the IT consulting industry is evolving as well. A growing number of specialized firms are entering the market to serve niche segments such as data governance, SAP and cloud integrations, and AI-powered financial planning. Meanwhile, larger consulting companies are expanding through acquisitions, integrating specialized expertise to strengthen their market position. This combination of new entrants, technological innovation, and strategic consolidation is creating a dynamic and highly competitive industry landscape—one that rewards adaptability, deep technical knowledge, and the ability to deliver measurable results to clients.

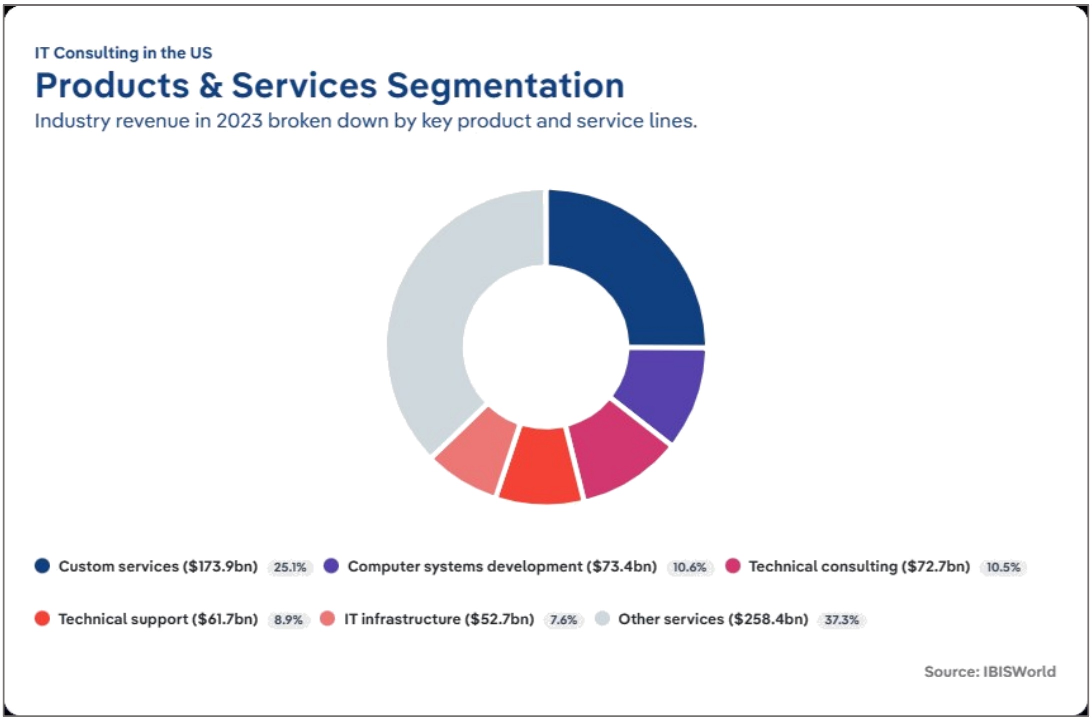
Within this context, ABIINC Consulting is well positioned to capitalize on market trends by delivering specialized, high-impact services in financial planning, predictive analytics, system integration, and data governance, directly aligned with the industry's most pressing needs.

4.1.1 Products and Services

IT Consulting

Performance of Products and Services: The IT consulting industry is witnessing a dynamic interplay of services, with custom services, despite lagging, remaining the largest segment. Small-sized businesses frequently depend on experts for custom software creation or adaptation, highlighting the significance of custom application design, development, and integration services. The shift towards Software as a Service (SaaS) models is reshaping revenue streams, offering operators a consistent and steady income. IT infrastructure and network management, though not leading, are crucial for enhancing network security. Computer systems development is emerging as a pivotal segment, enabling operators to expand their services, boost scalability, and improve user experience. Technical support, while vital, has remained relatively stagnant due to advancements in user-friendly technology. Technical consulting, though experiencing a slump, is indispensable for strategic IT management. The 'other services' segment, encompassing a variety of offerings like domain name registration and website development, is on the rise and holds significant importance in the industry.

Innovations in Products and Services: Innovation is high in the IT consulting industry, driven by the rapid pace of technological advancements. Operators are constantly upgrading and updating to stay competitive, with relevance being a key determinant of business retention. Businesses are perpetually seeking to upgrade systems and enhance efficiency, especially during economic downturns, to navigate through challenging periods. Upgrading IT infrastructure and improving network management are seen as strategic moves to capitalize on potential business during positive economic times.[xi]



4.2 Major Market Segmentation

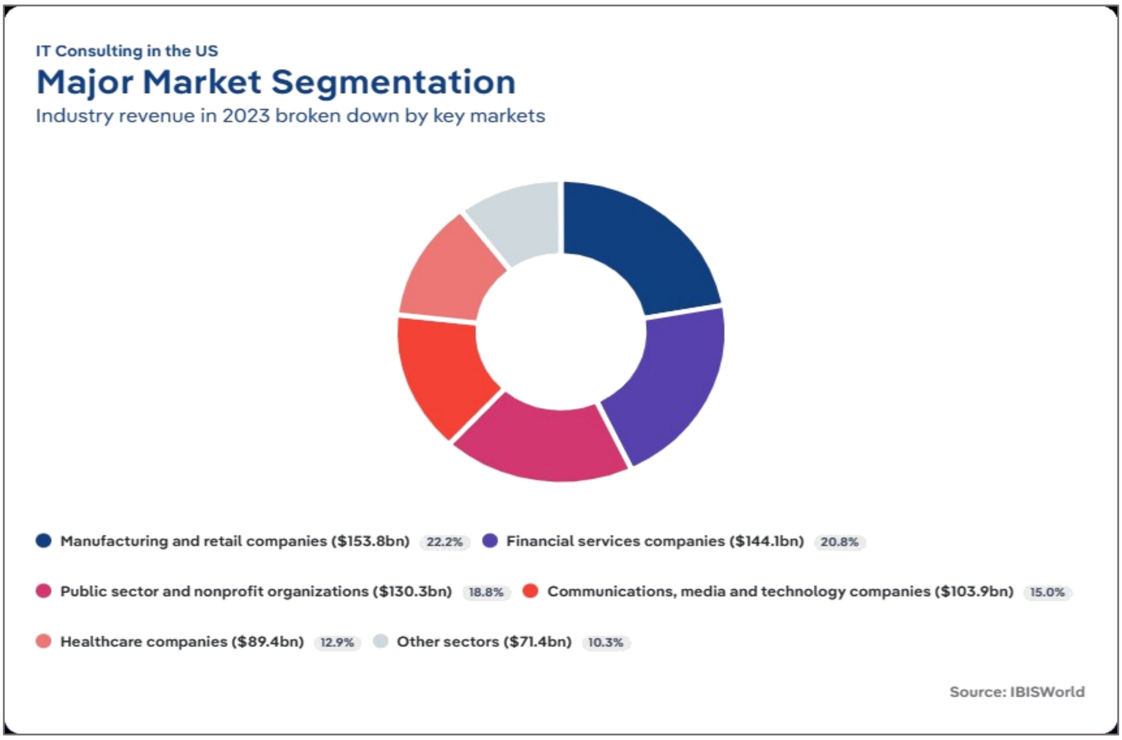
IT Consulting

Influencing Factors for Industry Markets:

- **Financial Services Market:** This sector, comprising commercial banks, investment banks, insurance companies, and credit card issuers, heavily relies on IT consultants for data protection and advanced data-processing capabilities. The automation of financial transactions through algorithmic trading systems and the need for secure client verification systems to reduce identity theft are driving demand in this market.
- **Public Sector and Nonprofit Organizations Market:** This market includes federal, state, and local governments, and is influenced by the need for IT services in defense systems, social security, benefits administration, and education systems. State budgets directly impact on the demand for IT consulting services, with larger budgets typically increasing demand. However, this market's growth rate is slower compared to other sectors.
- **Manufacturing and Retail Market:** Retailers and manufacturers depend on IT consulting for efficient point-of-sale systems, logistics, inventory management, online channel integration,

and retail data insights. The focus on efficiency and cost reduction is a key driver of demand in this sector.

- **Communications and Other Technical Sectors:** The telecommunications field, along with high-technology industries like consumer electronics, aerospace, and defense, relies on IT consultants for research and development activities. The constant evolution of technology and the need for faster systems are pivotal in this market.
- **Healthcare Market:** Healthcare facilities require IT consulting services for electronic medical records management and compliance with regulations like the Affordable Care Act. This market represents a stable revenue stream due to the ongoing need for compliance and efficient records management.[xii]



4.3 Business Location

The headquarters of ABIINC Consulting will be located in Chattanooga, Tennessee, a city noted for its strong technology infrastructure and growing innovation ecosystem. The region offers a strategic base for delivering services in financial planning, predictive analytics, system integration and data governance.

Key Location Advantages

- Chattanooga is recognized as a regional tech hub: its advanced fiber-optic network earned it the nickname "Gig City" and supports high-speed, low-latency connectivity suitable for data-intensive applications.[xiii]
- The business ecosystem is active and growing—local firms have achieved strong growth rates and the city's tech sector is reported to grow at approximately 15 % annually in recent years.[xiv]
- The greater Chattanooga region has an economy of approximately **$43.9 billion**, with major industry clusters in advanced manufacturing, logistics, transportation, and technology, providing a strong client base for consulting services.[xv]

Strategic Fit for ABIINC Consulting

Locating in Chattanooga aligns with the company's service portfolio in several ways:

- The city's connectivity and infrastructure support complex data integration and real-time analytics projects.
- The presence of manufacturing, transportation, energy and financial clients in the region offers rich opportunities for cross-industry engagements—matching the company's target sectors.
- A lower cost base (relative to major coastal tech hubs) and growing talent pool make Chattanooga a cost-effective and scalable base for client delivery.
- Being based in a city recognized for smart-city innovation and supply-chain/logistics excellence helps reinforce the company's credibility in system integration and operational analytics.

Chattanooga will provide the infrastructure, market proximity, talent accessibility, and cost-advantages that support ABIINC Consulting's ambition to scale nationally while delivering high-value services grounded in real-world operational and financial complexity.

5.0 Strategy and Implementation

ABIINC Consulting will adopt a strategic and phased approach to position itself as a competitive and trusted consulting firm in the U.S. market. The company's implementation strategy will combine targeted business development, operational excellence, technology investments, and talent acquisition to ensure sustainable growth.

1. Strategic Positioning:

The company will position itself as a specialized provider of financial planning, predictive analytics, system integration, and data governance solutions, catering to industries such as finance, energy, manufacturing, transportation, and technology. This positioning is reinforced by national market trends that show strong growth in the data integration and analytics sectors.

2. Market Penetration Strategy

ABIINC Consulting will focus on building a solid client base by:

- Establishing strategic partnerships with financial institutions, energy companies, and logistics operators.
- Engaging in targeted marketing campaigns to reach small and medium-sized enterprises (SMEs) seeking scalable analytical and financial solutions.
- Leveraging Chattanooga's technology ecosystem to build a strong local presence while expanding to other U.S. regions.
- Offering value-added consulting packages that combine strategic analysis, system integration, and implementation support.

3. Service Delivery Model

The company will implement a hybrid service delivery model, combining on-site consulting for critical client operations with remote support for system development, integration, and analytics. This model ensures cost efficiency, scalability, and flexibility for clients across multiple industries.

Key components include:

- A **multidisciplinary team** of solution architects, financial planning consultants, BI developers, and integration specialists.
- **Accelerator frameworks and templates** that reduce implementation time and project costs for large corporate clients.
- Use of **secure cloud environments** to deploy predictive analytics and integration solutions efficiently.
- Continuous knowledge transfer and training to build client self-sufficiency.

4. Implementation Roadmap

The implementation strategy will follow a phased plan aligned with the company's growth goals:

Phase 1 – Launch and Brand Development (Year 1)

- Establish headquarters and operational infrastructure in Chattanooga, Tennessee.
- Develop initial marketing campaigns targeting financial and technology-driven businesses.
- Secure first contracts with SMEs and early adopters.

Phase 2 – Service Expansion (Years 2–3)

- Expand service portfolio through advanced predictive analytics and large-scale system integration solutions.
- Grow the consulting team and strengthen industry partnerships.
- Launch specialized training programs to address workforce skill gaps.

Phase 3 – National Market Penetration (Years 4–5)

- Open satellite offices in strategic U.S. regions with strong financial and technology markets.
- Target government contracts, research institutions, and large enterprises.
- Invest in proprietary tools and platforms to enhance service delivery.

5. Competitive Advantage

ABIINC Consulting's competitive advantage lies in its combination of technical expertise and strategic insight. Led by Mr. Haroldo Marton de Oliveira—a professional with over 25 years of experience in enterprise system integration, financial planning, and analytics—the company brings:

- Proven success in designing and implementing complex integration projects for global corporations.
- Expertise in financial and operational analytics to support better decision-making.
- A scalable service model capable of adapting to different industries and client sizes.
- Strong alignment with national economic and technological priorities, including AI innovation, cybersecurity, and workforce development.

Through this strategic and structured approach, ABIINC Consulting aims to establish itself as a recognized leader in financial planning and analytics integration—contributing to operational excellence, innovation, and economic growth across the U.S. market.

5.1 Swot Analysis

A SWOT analysis is a strategic planning tool that helps businesses identify their internal strengths and weaknesses, as well as external opportunities and threats. By analyzing these factors, ABIINC Consulting can develop effective strategies to leverage its strengths and opportunities while mitigating risks and addressing weaknesses.

5.1.1 Strengths

- **Extensive Industry Experience** – Led by Mr. Haroldo Marton de Oliveira, with over 25 years of experience in system integration, financial planning, and analytics across multiple industries.

- **Specialized Service Portfolio** – Focus on financial planning, predictive analytics, system integration, and data governance, addressing critical business needs.
- **Proven Technical Expertise** – Deep knowledge in enterprise systems and integration solutions for large-scale organizations.
- **Scalable Service Delivery Model** – Ability to offer both on-site and remote services, ensuring flexibility and cost-efficiency for clients nationwide.
- **Strategic Location** – Headquarters in Chattanooga, Tennessee, a growing technology hub with strong infrastructure and lower operational costs.
- **High Market Demand Alignment** – Services aligned with rapidly growing markets such as data integration, financial analytics, and AI-driven solutions.
- **Experienced Multidisciplinary Team** – A structured workforce covering solution architecture, financial planning, BI, integration, and client support.
- **Strong Reputation Potential** – Combination of technical excellence and strategic insight positions the company as a trusted advisor for critical industries.

5.1.2 Weaknesses

- **Limited Brand Recognition** – As a new company, ABIINC Consulting must build visibility and trust in a competitive market.
- **Initial Resource Constraints** – Startup capital and workforce size may limit the company's ability to scale rapidly during the first operational year.
- **Dependence on Key Leadership** – Heavy reliance on the founder's expertise during early stages may affect operational resilience.

5.1.3 Opportunities

- **Growing Demand for Predictive Analytics** – U.S. analytics market projected to exceed USD 400 billion by 2032, creating a strong market for advanced analytical solutions.
- **Expansion in Financial Technology Sector** – Rapid fintech growth opens opportunities for system integration and governance solutions.
- **Government and Public Sector Contracts** – Increasing federal investments in AI, cybersecurity, and digital transformation.
- **SME Digital Transformation** – Small and medium-sized businesses need accessible analytical solutions to compete effectively.
- **Training and Workforce Development** – National shortage of skilled data professionals creates strong demand for applied training programs.
- **Strategic Partnerships with Tech Providers** – Potential collaborations with cloud and software companies to enhance solution delivery.
- **Geographic Expansion Potential** – Opportunities to establish satellite offices in major U.S. tech and financial hubs.
- **AI and Automation Integration** – Rapid adoption of AI and automation creates demand for integrated, intelligent business planning tools.

5.1.4 Threats

- **Intense Market Competition** – The IT consulting and analytics sector is highly competitive, with established players and emerging startups.
- **Rapid Technological Change** – Continuous evolution of technology may require constant investment to remain competitive.
- **Economic and Regulatory Uncertainty** – Market fluctuations, policy shifts, or regulatory changes may impact client investments and project timelines.

5.2 Website and Digital Marketing

The website and digital marketing strategy for ABIINC Consulting will serve as the foundation for establishing its presence, attracting clients, and building credibility in the competitive IT consulting industry.

Website

ABIINC Consulting's website will act as a comprehensive digital hub, showcasing the company's services, values, and expertise. It will be designed to deliver a seamless user experience, allowing potential clients, partners, and investors to quickly find information about the company's offerings and Mr. Haroldo Marton de Oliveira's extensive industry background. Key elements will include:

- **Service Descriptions**: Detailed pages for each service, highlighting the unique value and solutions ABIINC Consulting offers in areas like Financial Planning and Budgeting Consulting, Predictive Analytics and Decision Support, Enterprise System Integration and Supply Chain Optimization, and Implementation of Accelerators and Data Governance.
- **Case Studies and Testimonials**: Real-world examples and testimonials from past projects will help build credibility and demonstrate ABIINC Consulting's capabilities.
- **Blog and Insights**: A dedicated blog will provide industry insights, updates on technology trends, and thought leadership content, reinforcing ABIINC Consulting's expertise and keeping the website active and relevant.
- **Contact and Consultation Form**: A user-friendly contact form will facilitate easy communication, allowing potential clients to reach out for consultations and inquiries directly.

Digital Marketing

A robust digital marketing strategy will be essential to drive traffic to the website, attract leads, and convert them into clients. Key components of ABIINC Consulting's digital marketing plan will include:

1. **Search Engine Optimization (SEO)**: Optimizing website content to rank for key industry terms related to IT consulting, SAP ALM, and cloud services will improve organic visibility in search engines and attract targeted traffic.
2. **Content Marketing**: Regularly publishing blog posts, white papers, and case studies on relevant industry topics will help establish ABIINC Consulting as a thought leader, building trust with prospective clients and partners.
3. **Email Marketing**: Engaging email newsletters and targeted campaigns will provide updates on ABIINC Consulting's services, industry trends, and valuable insights, helping to nurture leads and maintain client relationships.
4. **Social Media**: ABIINC Consulting will establish a presence on LinkedIn, X, Facebook, and Instagram to engage with audiences directly, share industry news, promote content, and highlight company achievements. LinkedIn, in particular, will be prioritized for reaching professionals in the IT and business consulting sectors.
5. **Pay-Per-Click (PPC) Advertising**: Strategic PPC campaigns on Google Ads and LinkedIn will help drive traffic to the website and capture leads for high-value services, particularly during peak search periods for SAP consulting and IT services.
6. **Retargeting Ads**: Retargeting campaigns will re-engage website visitors who may not have converted on their first visit, reinforcing brand awareness and prompting them to return to the site.

This digital strategy will be tailored to ABIINC Consulting's target market of small and medium-sized enterprises, positioning the company as a credible, client-focused IT consulting partner in the U.S. market. By combining an informative and engaging website with a well-coordinated digital marketing approach, ABIINC Consulting will be poised to build brand recognition, attract new clients, and drive sustainable growth.

5.3 Sales Strategy

ABIINC Consulting will implement a multi-channel sales strategy focused on building trust, creating measurable value for clients, and establishing a strong market presence within high-demand sectors such as financial services, technology, e-commerce, healthcare, and public sector institutions. The company's approach emphasizes relationship-based selling, solution-driven proposals, and targeted outreach to decision-makers who manage strategic digital transformation initiatives.

Direct B2B Sales Approach

- **Relationship Building:** The core of the sales strategy will be consultative selling, emphasizing personalized engagements with CIOs, CTOs, CFOs, and operations leaders.

- **Targeted Outreach:** Dedicated sales representatives will conduct prospecting through curated industry lists, professional networks (e.g., LinkedIn), and attendance at industry-specific events and expos.
- **Demonstration of Value:** Customized proposals and ROI-driven presentations will highlight how ABIINC Consulting's data and analytics solutions improve decision-making, reduce operational costs, and increase regulatory compliance.

Strategic Partnerships and Alliances

- **Technology Partnerships:** Establish collaborations with major cloud, data, and AI technology providers to enhance solution offerings and gain co-marketing opportunities.
- **Channel Partners:** Build alliances with accounting firms, fintech platforms, and business consultants to generate qualified leads and expand market reach.
- **Public and Nonprofit Collaborations:** Engage with regional development agencies and innovation hubs to tap into distressed community development programs and federal incentive zones.

Digital Marketing and Inbound Sales

- **Content Marketing:** Develop and distribute thought leadership content through blogs, whitepapers, and webinars to establish ABIINC as a trusted authority in advanced analytics, financial planning, and data governance.
- **SEO and Paid Advertising:** Use Google Ads and SEO strategies to drive qualified inbound leads from organizations seeking modern data and system integration solutions.
- **Email and CRM Campaigns:** Deploy automated email campaigns and CRM tracking to nurture leads and convert them efficiently through the sales funnel.

Retention and Expansion Strategy

- **Customer Success Program:** Implement a structured onboarding and support framework to ensure that clients achieve measurable results, encouraging long-term contracts and renewals.
- **Upselling and Cross-Selling:** Introduce complementary services—such as predictive analytics, governance accelerators, or integration upgrades—during the client lifecycle.
- **Referral Programs:** Incentivize existing clients and partners to refer new customers, creating an organic and cost-efficient growth channel.

Government and Incentive Programs

- **Economic Development Zones:** Prioritize outreach to organizations in federally designated distressed or opportunity zones to leverage government funding programs and incentives.

- **Compliance-Driven Clients:** Position services as enablers for compliance with frameworks like National Institute of Standards and Technology AI RMF, Federal Risk and Authorization Management Program (FedRAMP), and the National Cybersecurity Strategy, aligning offerings with public funding and grant eligibility.

Through this integrated sales strategy, ABIINC Consulting will balance short-term revenue generation with long-term strategic growth, ensuring scalable market penetration and sustainable profitability.

5.4 Sales Forecast

ABIINC Consulting will introduce a comprehensive portfolio of specialized consulting services in financial planning, predictive analytics, system integration, and data governance. These services are designed to address the growing demand from U.S. businesses for integrated, data-driven solutions that support strategic decision-making, operational efficiency, and regulatory compliance. Sales operations will begin in the company's second month of activity, with a structured and scalable revenue strategy for the first five years.

Sales Forecast Details

- **Financial Planning and Budgeting Consulting**: Revenue will start at $144,000 in Year 1 and is projected to reach approximately $1,079,285 by Year 5. This growth reflects increasing demand from companies seeking to modernize their budgeting, forecasting, and reporting processes.
- **Predictive Analytics and Decision Support**: Sales will begin at $130,000 and grow steadily to around $974,354 in Year 5, driven by the rising adoption of data-driven decision-making tools and AI-based forecasting.
- **Enterprise System Integration and Supply Chain Optimization**: Starting at $120,000 in Year 1, revenue is expected to reach approximately $899,404 by Year 5 as organizations continue to integrate and optimize complex business processes.
- **Implementation of Accelerators and Data Governance**: Initial sales of $96,000 are forecasted to grow to about $719,523 in Year 5, reflecting increased investment in compliance, data security, and efficiency accelerators.

Total sales for ABIINC Consulting are projected to grow from **$490,000 in Year 1** to **$3,672,565 in Year 5**, demonstrating both market acceptance of the company's offerings and the scalability of its consulting model.

Direct Costs Forecast

Direct costs associated with service delivery—including technology infrastructure, system development, implementation resources, and other project-related expenses—are expected to grow in line with revenue:

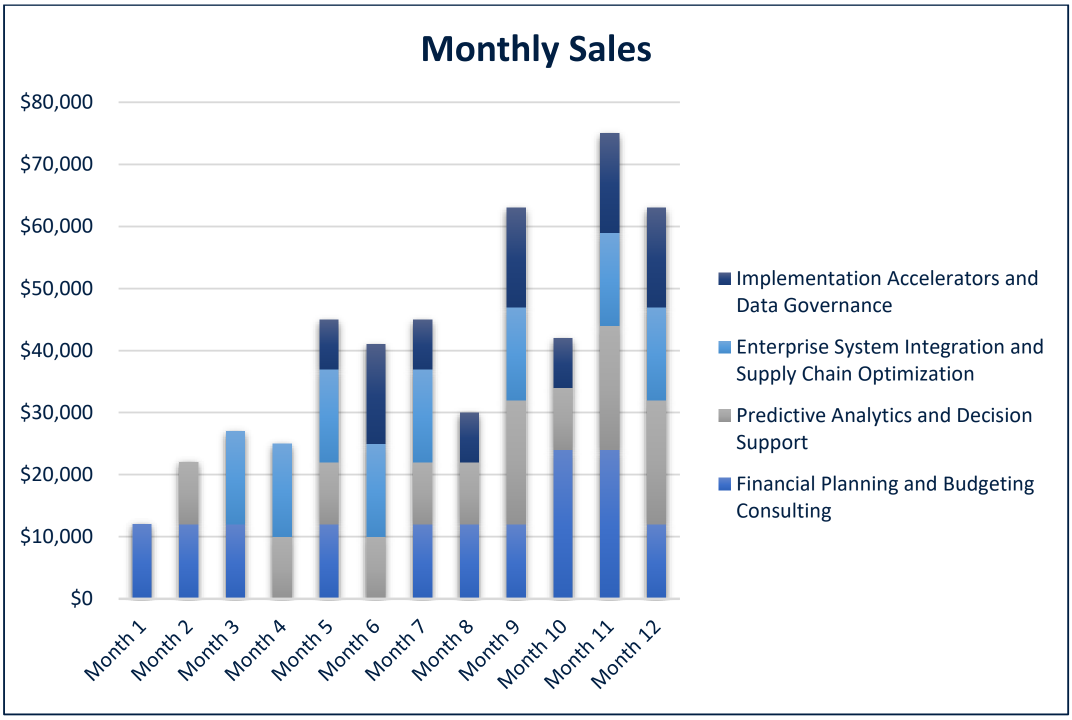
- **Financial Planning and Budgeting Consulting**: Direct costs will increase from $11,520 in Year 1 to $86,343 in Year 5.
- **Predictive Analytics and Decision Support**: Direct costs will grow from $10,400 to $77,948 over the same period.
- **Enterprise System Integration and Supply Chain Optimization**: Direct costs will rise from $9,600 to $71,952 by Year 5.
- **Implementation of Accelerators and Data Governance**: Direct costs will expand from $7,680 to $57,562 by Year 5.

Total direct costs are forecasted to increase from **$39,200 in Year 1** to **$293,805 in Year 5**, reflecting operational expansion and service delivery on a larger scale. This balanced growth strategy underscores ABIINC Consulting's focus on maintaining profitability while expanding its client base, ensuring high-quality service delivery and operational sustainability over time.

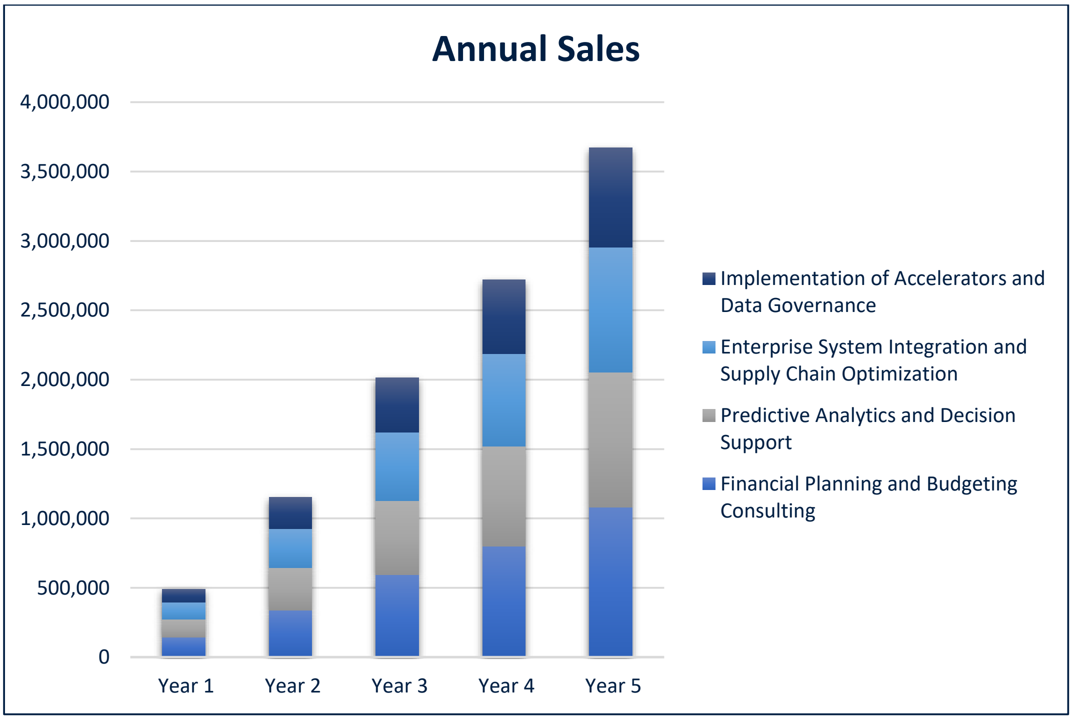
5.4.2 Annual Sales Forecast Table

Sales Forecast					
	Year 1	Year 2	Year 3	Year 4	Year 5
Sales					
Financial Planning and Budgeting Consulting	$144,000	$338,400	$592,200	$799,470	$1,079,285
Predictive Analytics and Decision Support	$130,000	$305,500	$534,625	$721,744	$974,354
Enterprise System Integration and Supply Chain Optimization	$120,000	$282,000	$493,500	$666,225	$899,404
Implementation of Accelerators and Data Governance	$96,000	$225,600	$394,800	$532,980	$719,523
Total Sales	$490,000	$1,151,500	$2,015,125	$2,720,419	$3,672,565
Direct Cost of Sales	Year 1	Year 2	Year 3	Year 4	Year 5
Financial Planning and Budgeting Consulting	$11,520	$27,072	$47,376	$63,958	$86,343
Predictive Analytics and Decision Support	$10,400	$24,440	$42,770	$57,740	$77,948
Enterprise System Integration and Supply Chain Optimization	$9,600	$22,560	$39,480	$53,298	$71,952
Implementation of Accelerators and Data Governance	$7,680	$18,048	$31,584	$42,638	$57,562
Subtotal Direct Cost of Sales	**$39,200**	**$92,120**	**$161,210**	**$217,634**	**$293,805**

5.4.3 Monthly Sales Chart



5.4.4 Annual Sales Chart



6.0 Management Structure

As previously mentioned, Mr. Haroldo Marton de Oliveira will be the General Manager & Solution Architect Director of ABIINC Consulting. The Personnel Plan shows that the company expects to make gradual investments in personnel in the first years of operation, and by the year 5, the company will have 22 employees, including Mr. Haroldo Marton de Oliveira.

6.1 Staffing Requirements

ABIINC Consulting, under the leadership of Mr. Haroldo Marton de Oliveira, has developed a structured five-year personnel plan to support its strategic expansion in financial planning, predictive analytics, enterprise system integration, and data governance consulting services. This staffing strategy ensures the company can scale its operations while maintaining technical excellence, operational efficiency, and client satisfaction.

During the **first year**, the company will establish a foundational team of five professionals, focusing on core service delivery and business development. From **Year 2 onward**, hiring will occur at the beginning of each fiscal year to accelerate onboarding, optimize resource allocation, and ensure the company is well-positioned to support its growing client base.

In **Year 1**, ABIINC Consulting's team will include:

- 1 **General Manager & Solution Architect Director**, with a salary of **$110,000**, responsible for strategic direction, technical oversight, and client engagement.
- 1 **Senior Financial Planning & BI Consultant**, earning **$80,000**, supporting the implementation of financial and analytical solutions.
- 1 **Integration & Supply Chain Systems Consultant**, at **$17,500**, focused on system integration and operational efficiency.
- 1 **Sales Representative**, with a salary of **$72,000**, driving initial business development.
- 1 **Administrative Manager**, earning **$10,000**, overseeing daily administrative operations.

As the company expands, staffing will increase **from 5 employees in Year 1 to 22 employees in Year 5**, covering strategic, technical, operational, and commercial functions. Key roles and projected growth include:

- **General Manager & Solution Architect Director** – 1 position maintained throughout the 5 years, with salaries increasing from **$110,000** to **$262,351**.
- **Solution Architect – Lead** – introduced in Year 3, with salaries reaching **$164,093** by Year 5.
- **Senior Financial Planning & BI Consultant** – expanding from 1 to 3 positions, with total salaries growing from **$80,000** to **$437,582**.

- **Integration & Supply Chain Systems Consultant** – increasing from 1 to 3 positions, with salaries rising from **$17,500** to **$382,884**.
- **Data Governance & BI Analyst / Developer** – introduced in Year 3, growing to 2 positions by Year 5, with salaries reaching **$239,212**.
- **Project Managers** – introduced in Year 2, expanding to 3 positions by Year 5, with salaries growing to **$328,187**.
- **Associate Consultants** – added in Year 2, scaling to 3 positions by Year 5, with salaries totaling **$262,549**.
- **Marketing and Communications Specialist** – introduced in Year 2, with salaries increasing to **$90,434**.
- **Sales Representatives** – growing from 1 to 3 positions, with salaries rising from **$72,000** to **$262,549**.
- **Administrative Manager** – maintained as 1 position, with salaries increasing from **$10,000** to **$72,930**.
- **Customer Service Representative** – introduced in Year 3, with salaries reaching **$51,051** by Year 5.

The **total payroll** will grow from **$289,500 in Year 1** to approximately **$2,553,823 in Year 5**, reflecting both team expansion and salary adjustments aligned with market conditions and company growth.

This strategic personnel plan ensures that ABIINC Consulting develops a highly skilled, multidisciplinary team capable of supporting its service portfolio, driving innovation, and sustaining a competitive edge in the U.S. consulting and technology integration market.

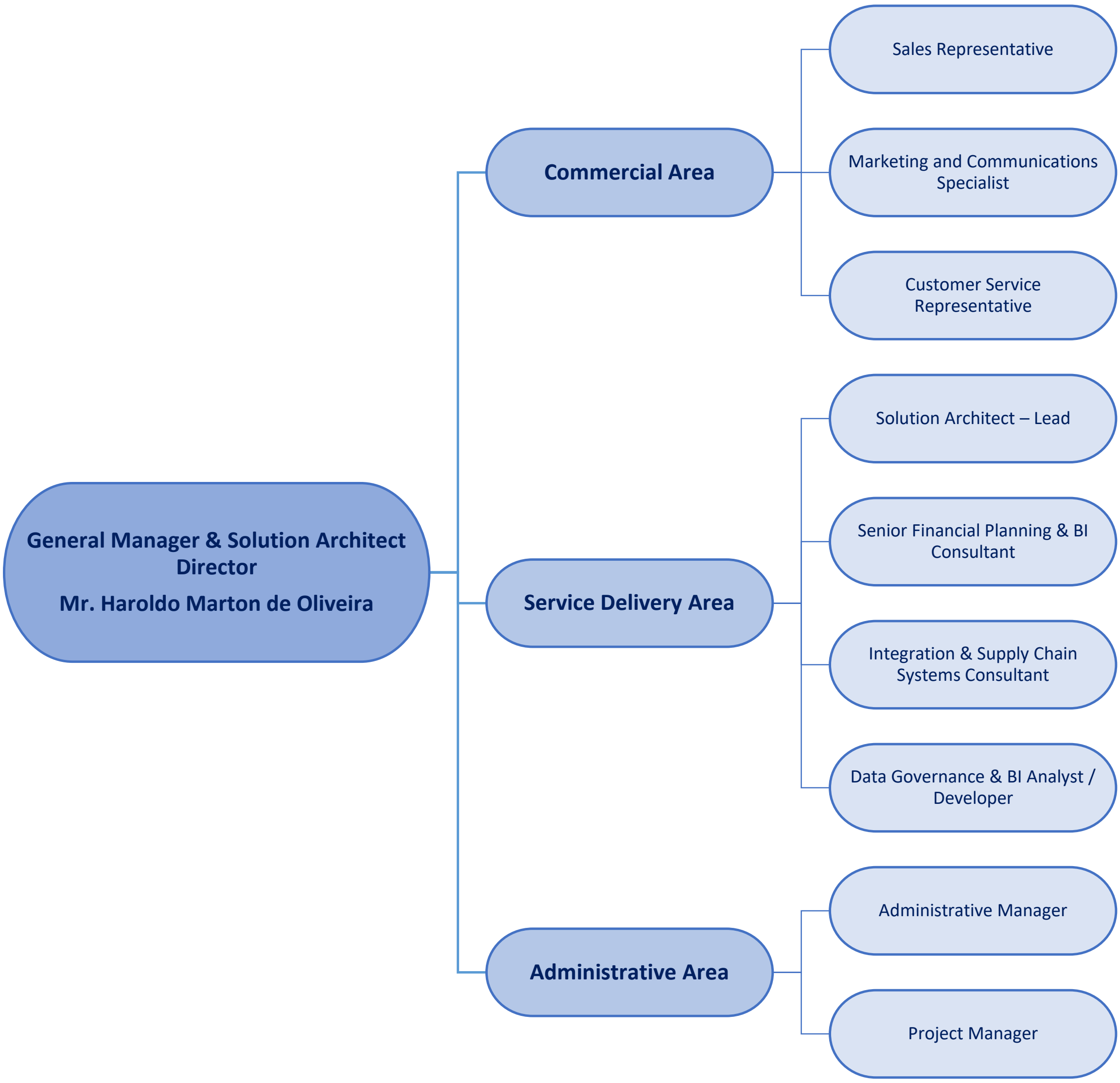
6.2 Annual Personnel Plan Table

Personnel Plan					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Manager & Solution Architect Director - Mr. Haroldo Marton De Oliveira	$110,000	$172,500	$198,375	$228,131	$262,351
Solution Architect – Lead	$0	$0	$148,838	$156,279	$164,093
Senior Financial Planning & BI Consultant	$80,000	$126,000	$264,600	$277,830	$437,582
Integration & Supply Chain Systems Consultant	$17,500	$110,250	$231,525	$243,101	$382,884
Data Governance & BI Analyst / Developer	$0	$0	$108,486	$227,821	$239,212
Project Manager	$0	$94,500	$99,225	$208,373	$328,187
Associate Consultant	$0	$75,600	$79,380	$166,698	$262,549
Marketing and Communications Specialist	$0	$78,120	$82,026	$86,127	$90,434
Sales Representative	$72,000	$75,600	$79,380	$166,698	$262,549
Administrative Manager	$10,000	$63,000	$66,150	$69,458	$72,930
Customer Service Representative	$0	$0	$46,305	$48,620	$51,051
Total People	5	8	13	17	22
Total Payroll	**$289,500**	**$795,570**	**$1,404,290**	**$1,879,136**	**$2,553,823**

6.3 Five-Year Personnel Plan Table

Personnel Plan					
	Year 1	Year 2	Year 3	Year 4	Year 5
General Manager & Solution Architect Director - Mr. Haroldo Marton De Oliveira	1	1	1	1	1
Solution Architect – Lead	0	0	1	1	1
Senior Financial Planning & BI Consultant	1	1	2	2	3
Integration & Supply Chain Systems Consultant	1	1	2	2	3
Data Governance & BI Analyst / Developer	0	0	1	2	2
Project Manager	0	1	1	2	3
Associate Consultant	0	1	1	2	3
Marketing and Communications Specialist	0	1	1	1	1
Sales Representative	1	1	1	2	3
Administrative Manager	1	1	1	1	1
Customer Service Representative	0	0	1	1	1
Total Payroll	**5**	**8**	**13**	**17**	**22**

6.4 Organizational Chart – Year 5



6.5 Duties and Responsibilities

General Manager & Solution Architect Director – Mr. Haroldo Marton De Oliveira

- Define the company's strategic vision, operational roadmap, and long-term growth goals.
- Lead the design, architecture, and implementation of complex financial and analytics solutions.
- Oversee all consulting operations, ensuring alignment with quality standards and client objectives.
- Develop and maintain relationships with key clients, strategic partners, and industry stakeholders.
- Supervise solution design for financial planning, predictive analytics, and system integration projects.
- Guide project delivery teams, ensuring timely execution, technical accuracy, and budget compliance.
- Identify market opportunities, lead innovation initiatives, and drive service expansion.
- Represent the company in industry events, partnerships, and negotiations with high-value clients.

Solution Architect – Lead

- Design and architect enterprise-level financial and analytical solutions for clients.
- Support integration of multiple systems and data platforms to ensure seamless operations.
- Collaborate with consulting teams to define project requirements and technical specifications.
- Oversee solution deployment and performance optimization to meet client objectives.

Senior Financial Planning & BI Consultant

- Develop and implement financial planning and business intelligence frameworks.
- Create forecasting, budgeting, and performance analysis models tailored to client needs.
- Support dashboard development, KPI tracking, and reporting systems.
- Provide strategic insights to improve clients' financial decision-making and operational efficiency.

Integration & Supply Chain Systems Consultant

- Lead system integration initiatives across financial, operational, and supply chain functions.
- Configure and optimize technology solutions to improve process automation and connectivity.
- Coordinate with client teams to ensure smooth data flow and operational continuity.
- Identify integration challenges and recommend scalable, cost-effective solutions.

Data Governance & BI Analyst / Developer

- Develop and maintain data governance frameworks and reporting structures.
- Ensure data quality, consistency, and compliance with applicable regulations.
- Build dashboards and BI reports to support data-driven decision-making.
- Collaborate with other teams to integrate governance policies into operations.

Project Manager

- Plan, coordinate, and manage multiple consulting projects simultaneously.
- Define project timelines, allocate resources, and monitor deliverables.
- Communicate progress with clients and internal stakeholders.
- Ensure projects are delivered on time, within scope, and aligned with business objectives.

Associate Consultant

- Support senior consultants in data analysis, research, and solution implementation.
- Assist in documenting business processes, requirements, and technical specifications.
- Conduct testing and validation activities during project delivery.
- Contribute to client presentations and training sessions.

Marketing and Communications Specialist

- Develop and execute marketing strategies to increase brand visibility and lead generation.
- Manage company communications, content creation, and digital campaigns.
- Maintain a consistent brand image across all platforms and materials.
- Support event participation, client outreach, and partnership engagement.

Sales Representative

- Identify and pursue new business opportunities in targeted industry segments.
- Build and maintain strong client relationships to drive revenue growth.
- Present consulting solutions and service offerings to prospective clients.
- Collaborate with project teams to align sales strategies with delivery capabilities.

Administrative Manager

- Oversee daily administrative operations, scheduling, and office logistics.
- Manage contracts, vendor relations, and office supply procurement.
- Support financial tracking, reporting, and compliance documentation.
- Provide administrative support to the leadership and consulting teams.

Customer Service Representative

- Act as the first point of contact for clients, managing inquiries and support requests.

- Ensure timely and professional communication with all stakeholders.
- Support service delivery teams with scheduling, coordination, and feedback tracking.
- Maintain client satisfaction by addressing concerns and ensuring high service quality.

7.0 Financial Summary

The financial plan for ABIINC Consulting will be a critical analysis of the company's financial projections, including revenue, expenses, and overall financial performance. It will offer a comprehensive overview of the expected financial trajectory over a specific period of time and determine the company's financial feasibility. The plan will encompass essential aspects such as startup funding, profit and loss, cash flow, and balance sheet. The financial plan will play a crucial role in determining the company's success and will help in making informed decisions to ensure that the company achieves its financial objectives.

7.1 Break-even Analysis

The Break-even Analysis is a crucial financial tool for ABIINC Consulting, aimed at identifying the point where the company's total revenues exactly match its total expenses. For ABIINC Consulting, this financial equilibrium is projected to be achieved when monthly revenue reaches $35,620. This analysis is underpinned by the following key assumption:

1. **Estimated Monthly Fixed Cost:** The company is anticipated to incur consistent monthly fixed costs amounting to $32,771, which will remain constant regardless of the sales volume.

Understanding the break-even point is essential for guiding ABIINC Consulting’s strategic direction. It serves as a vital indicator for setting realistic sales targets, managing budgets effectively, and steering the company toward financial stability and profitability. Reaching this break-even point will signify a pivotal moment in the company's development, marking the transition from absorbing losses to generating profits.

7.1.1 Break-even Analysis Chart

Break-even Analysis	
Monthly Revenue Break-even	$35,620
Assumptions:	
Estimated Monthly Fixed Cost	**$32,771**

7.2 Profit and Loss Assumptions

ABIINC Consulting has structured a solid and strategic financial plan to support its growth and establish a strong market presence in the financial planning, predictive analytics, system integration, and data governance sectors. A significant portion of the company’s investment will be directed toward building and maintaining a highly skilled technical and consulting workforce, ensuring the delivery of premium, value-added services. In parallel, marketing and outreach initiatives—including digital campaigns, strategic partnerships, and participation in industry events—will play a critical role in expanding its client base and reinforcing brand visibility.

The company's financial outlook is positive and sustainable. Total sales are projected to increase from $490,000 in Year 1 to $3,672,565 by Year 5, demonstrating steady growth and scalability of service delivery. Direct cost of sales is expected to start at $39,200 in Year 1 and reach $293,805 by Year 5. The company will maintain a gross margin of approximately 92%, reflecting its efficient service structure and high-value consulting model. Gross margin is forecasted to grow from $450,800 in Year 1 to $3,378,760 by Year 5.

Operating expenses—which include payroll, marketing, rent, insurance, equipment, and other operational costs—are projected to increase from $393,250 in Year 1 to $2,951,310 in Year 5, supporting both talent expansion and operational infrastructure. EBITDA is expected to follow a healthy upward trajectory, increasing from $57,550 in Year 1 to $434,950 by Year 5, showcasing strong operational efficiency and sustainable growth.

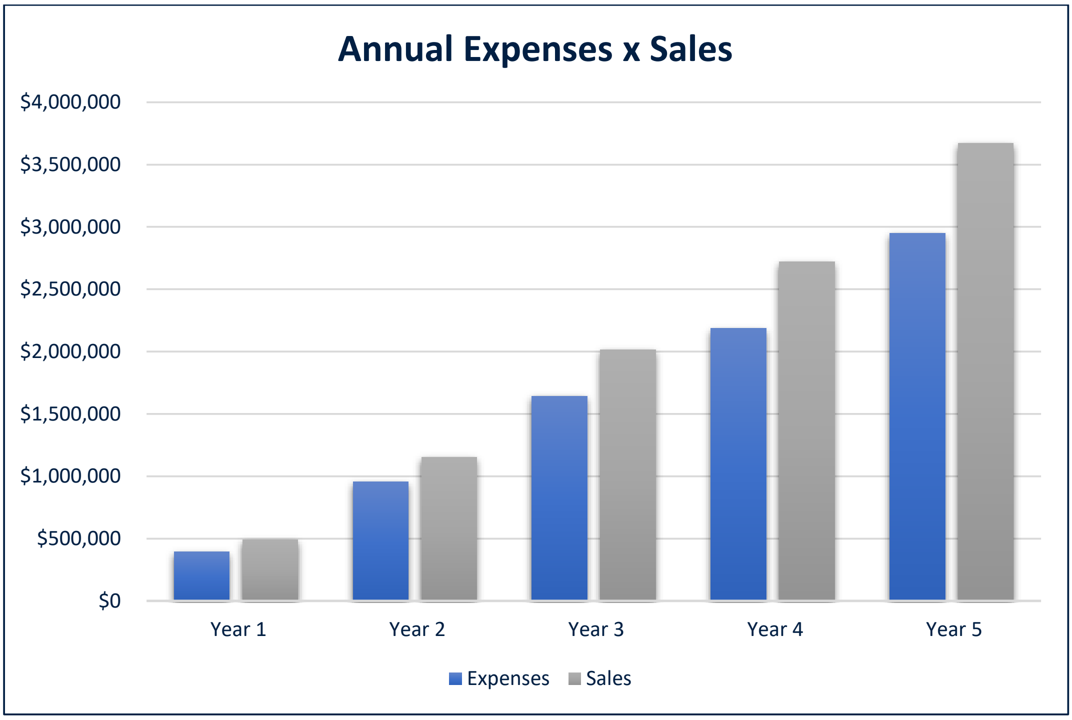
Net profit is forecasted to rise from $42,012 in Year 1 to $312,038 in Year 5, reflecting a stable net profit margin of approximately 8.5% by the end of the five-year period. This steady profitability, paired with controlled costs and a robust sales strategy, underscores ABIINC Consulting's financial resilience and scalability.

Detailed financial metrics—including sales distribution, payroll evolution, and operating expense projections—will be fully documented in the appendix, providing a transparent view of ABIINC Consulting's financial trajectory during its first five years of operation.

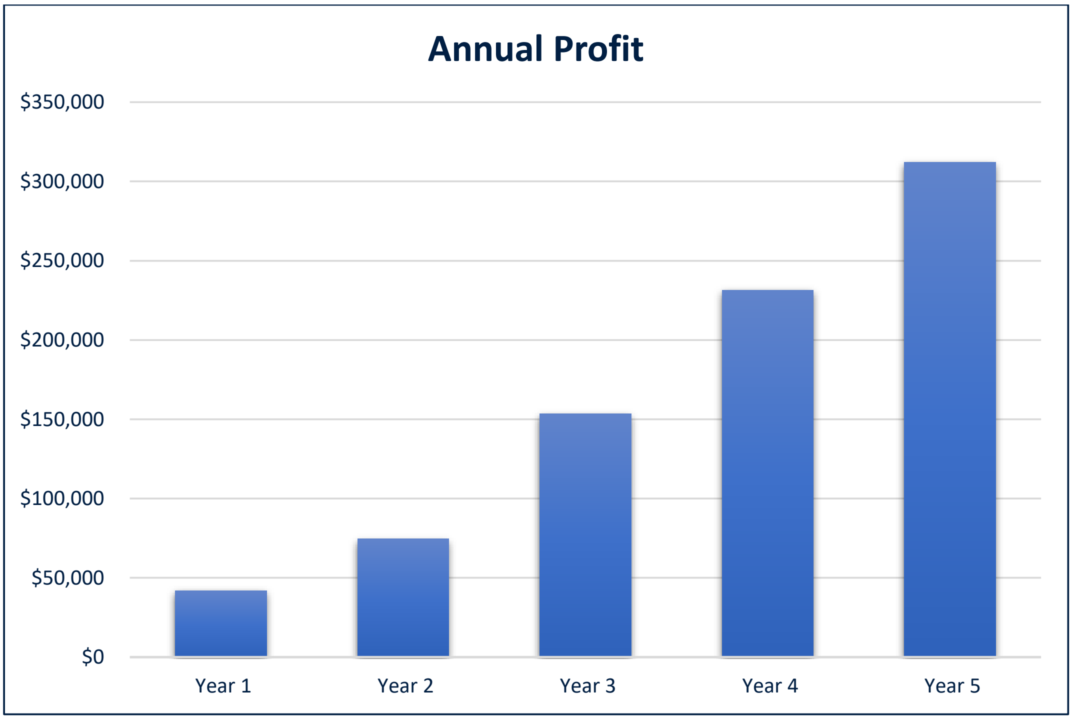
7.2.1 Annual Profit and Loss Table

Pro Forma Profit and Loss	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	$490,000	$1,151,500	$2,015,125	$2,720,419	$3,672,565
Direct Cost of Sales	$39,200	$92,120	$161,210	$217,634	$293,805
Other Costs of Sales	$0	$0	$0	$0	$0
Total Cost of Sales	$39,200	$92,120	$161,210	$217,634	$293,805
Gross Margin	$450,800	$1,059,380	$1,853,915	$2,502,785	$3,378,760
Gross Margin %	92.00%	92.00%	92.00%	92.00%	92.00%
Expenses					
Payroll	$289,500	$795,570	$1,404,290	$1,879,136	$2,553,823
Payroll Taxes	$28,950	$79,557	$140,429	$187,914	$255,382
Depreciation	$0	$3,000	$4,500	$6,000	$7,500
Rent	$21,600	$25,920	$31,104	$37,325	$44,790
Insurance	$2,400	$2,880	$3,456	$4,147	$4,977
Marketing/Promotion	$6,000	$7,200	$8,640	$10,368	$12,442
Utilities/Internet/Phone	$1,800	$2,160	$2,592	$3,110	$3,732
Employees Education	$0	$8,000	$9,600	$11,520	$13,824
Equipment	$40,000	$30,000	$36,000	$43,200	$51,840
Accountant	$3,000	$3,000	$3,000	$3,000	$3,000
Total Operating Expenses	$393,250	$957,287	$1,643,610	$2,185,720	$2,951,310
Profit Before Interest and Taxes	$57,550	$102,093	$210,305	$317,065	$427,450
EBITDA	$57,550	$105,093	$214,805	$323,065	$434,950
Interest Expense	$0	$0	$0	$0	$0
Taxes Incurred	$15,539	$27,565	$56,782	$85,608	$115,411
Net Other Income	$0	$0	$0	$0	$0
Net Profit	$42,012	$74,528	$153,522	$231,458	$312,038
Net Profit/Sales	**8.57%**	**6.47%**	**7.62%**	**8.51%**	**8.50%**

7.2.2 Annual Expenses x Sales Chart



7.2.3 Annual Profit Chart



7.3 Cash Flow Assumptions

ABIINC Consulting has developed a comprehensive Pro Forma Cash Flow strategy that reflects a strong and sustainable financial foundation, ensuring consistent growth in cash inflows and efficient management of operational expenditures over the next five years. The company expects a stable pattern of cash generation from its core consulting operations, without reliance on external or non-operational funding sources.

In Year 1, cash inflow from operations is projected at $490,000, evenly split between cash sales and receivables. This healthy inflow is expected to grow steadily, reaching $3,672,565 by Year 5 as the company scales its client base and expands service The inflow is projected to rise consistently, reaching $3,672,565 by Year 5 as the company grows its client base and services. No additional inflows from borrowing, asset sales, or external investments are anticipated, reinforcing ABIINC Consulting's commitment to organic financial growth.

Operational expenditures will be the primary outflows, consisting mainly of cash spending and bill payments. Cash spending is forecasted to increase from $289,500 in Year 1 to $2,553,823 in Year 5, reflecting the expansion of the workforce and operational structure. Bill payments are expected to rise from $141,246 in Year 1 to $783,145 by Year 5. Consequently, total operational expenditures are projected to grow from $430,746 in Year 1 to $3,336,968 by the end of the projection period.

The only non-operational expenditure planned consists of dividend distributions, beginning at $20,000 in Year 1 and gradually increasing to $100,000 by Year 5. As a result, total cash expenditures are anticipated to increase from $450,746 in Year 1 to $3,436,968 in Year 5, in line with the company's planned growth trajectory.

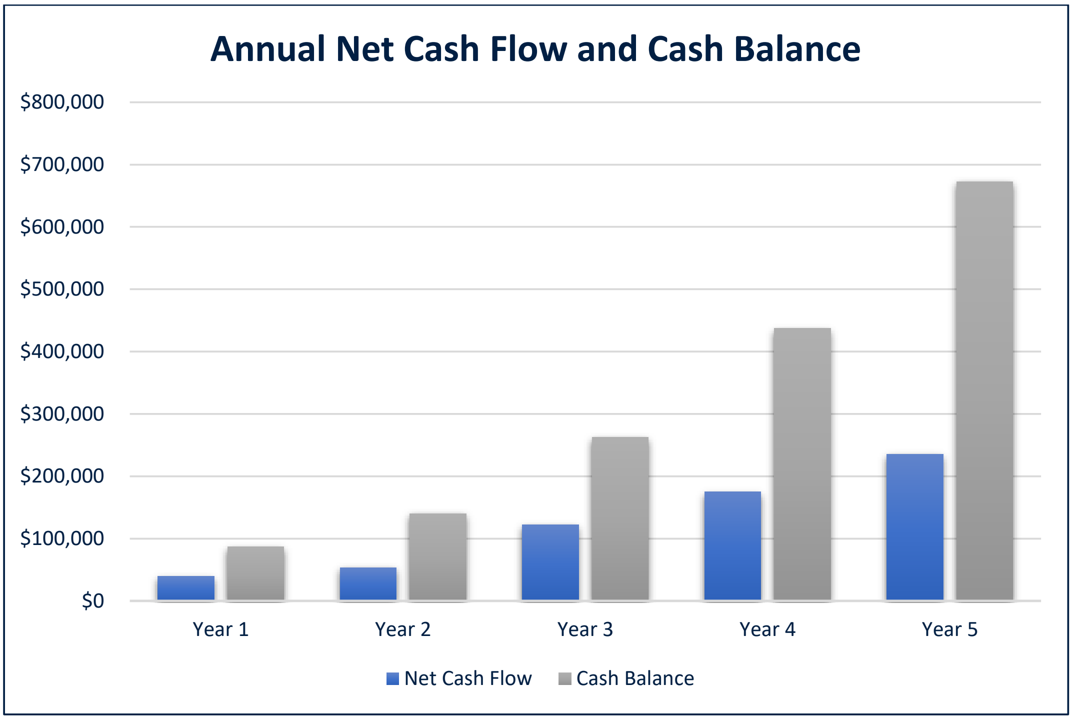
Net cash flow is projected to remain consistently positive, increasing from $39,254 in Year 1 to $235,597 by Year 5. The company's cash balance is expected to grow from $86,754 at the end of Year 1 to $672,746 by the end of Year 5.

This strong cash position demonstrates ABIINC Consulting's financial stability, operational efficiency, and capacity to reinvest in strategic growth while maintaining healthy liquidity. A detailed breakdown of first-year cash movements, sales, and expenditures will be included in the appendix for full transparency and financial clarity.

7.3.1 Annual Cash Flow Table

Pro Forma Cash Flow					
	Year 1	Year 2	Year 3	Year 4	Year 5
Cash Received					
Cash from Operations					
Cash Sales	$245,000	$575,750	$1,007,563	$1,360,209	$1,836,283
Cash from Receivables	$245,000	$575,750	$1,007,563	$1,360,209	$1,836,283
Subtotal Cash from Operations	$490,000	$1,151,500	$2,015,125	$2,720,419	$3,672,565
Additional Cash Received					
Non-Operating (Other) Income	$0	$0	$0	$0	$0
Sales Tax, VAT, HST/GST Received	$0	$0	$0	$0	$0
New Current Borrowing	$0	$0	$0	$0	$0
New Other Liabilities (interest-free)	$0	$0	$0	$0	$0
New Long-term Liabilities	$0	$0	$0	$0	$0
Sales of Other Current Assets	$0	$0	$0	$0	$0
Sales of Long-term Assets	$0	$0	$0	$0	$0
New Investment Received	$0	$0	$0	$0	$0
Subtotal Cash Received	$490,000	$1,151,500	$2,015,125	$2,720,419	$3,672,565
Expenditures	Year 1	Year 2	Year 3	Year 4	Year 5
Expenditures from Operations					
Cash Spending	$289,500	$795,570	$1,404,290	$1,879,136	$2,553,823
Bill Payments	$141,246	$272,763	$438,478	$591,413	$783,145
Subtotal Spent on Operations	$430,746	$1,068,333	$1,842,768	$2,470,549	$3,336,968
Additional Cash Spent					
Non-Operating (Other) Expense	$0	$0	$0	$0	$0
Sales Tax, VAT, HST/GST Paid Out	$0	$0	$0	$0	$0
Principal Repayment of Current Borrowing	$0	$0	$0	$0	$0
Other Liabilities Principal Repayment	$0	$0	$0	$0	$0
Long-term Liabilities Principal Repayment	$0	$0	$0	$0	$0
Purchase Other Current Assets	$0	$0	$0	$0	$0
Purchase Long-term Assets	$0	$0	$0	$0	$0
Dividends	$20,000	$30,000	$50,000	$75,000	$100,000
Subtotal Cash Spent	$450,746	$1,098,333	$1,892,768	$2,545,549	$3,436,968
Net Cash Flow	$39,254	$53,167	$122,357	$174,870	$235,597
Cash Balance	**$86,754**	**$139,922**	**$262,279**	**$437,149**	**$672,746**

7.3.2 Annual Net Cash Flow and Cash Balance Chart



7.4 Balance Sheet Assumptions

Over the next five years, ABIINC Consulting's Pro Forma Balance Sheet reflects a clear trajectory of sustainable financial growth supported by prudent asset management, controlled liabilities, and strong capital performance. The company's asset structure will remain focused on cash, which is projected to grow from $86,754 in Year 1 to $672,746 in Year 5. By maintaining accounts receivable and inventory at zero throughout the projection period, ABIINC Consulting reinforces its lean and efficient financial strategy, minimizing overhead and maximizing liquidity.

The company will start with no long-term assets, but accumulated depreciation will grow gradually from $0 in Year 1 to $21,000 in Year 5, resulting in total long-term assets moving from $0 to a negative balance of $21,000. This reflects depreciation of initial equipment and infrastructure over time rather than expansion of fixed assets. Despite this, total assets will increase steadily from $86,754 in Year 1 to $651,746 by Year 5, supported primarily by healthy cash flow and retained earnings growth.

On the liabilities side, the company will maintain a low and manageable debt structure, relying primarily on accounts payable as its only current liability. Accounts payable is projected to increase from $17,243 in Year 1 to $65,688 in Year 5, reflecting gradual business expansion. There will be no current or long-term borrowings, further underscoring ABIINC Consulting's conservative financial management approach.

Paid-in capital will remain constant at $90,000 throughout the period, providing a stable financial foundation. Retained earnings, which begin at a negative balance of $62,500, will improve significantly over time, turning positive in Year 4 and reaching $184,019 by Year 5. Earnings are projected to increase steadily, from $42,012 in Year 1 to $312,038 in Year 5, driving total capital growth from $69,512 to $586,058 over the five-year period.

This steady upward trend in net worth highlights ABIINC Consulting's commitment to building a strong capital base and ensuring long-term financial stability. By focusing on cash reserves, minimizing liabilities, and reinvesting profits, the company is well positioned to support its expansion strategy while maintaining solid financial health.

7.4.1 Annual Balance Sheet Table

Pro Forma Balance Sheet					
	Year 1	Year 2	Year 3	Year 4	Year 5
Assets					
Current Assets					
Cash	$86,754	$139,922	$262,279	$437,149	$672,746
Accounts Receivable	$0	$0	$0	$0	$0
Inventory	$0	$0	$0	$0	$0
Other Current Assets	$0	$0	$0	$0	$0
Total Current Assets	$86,754	$139,922	$262,279	$437,149	$672,746
Long-term Assets					
Long-term Assets	$0	$0	$0	$0	$0
Accumulated Depreciation	$0	$3,000	$7,500	$13,500	$21,000
Total Long-term Assets	$0	($3,000)	($7,500)	($13,500)	($21,000)
Total Assets	$86,754	$136,922	$254,779	$423,649	$651,746
Liabilities and Capital	Year 1	Year 2	Year 3	Year 4	Year 5
Current Liabilities					
Accounts Payable	$17,243	$22,882	$37,218	$49,629	$65,688
Current Borrowing	$0	$0	$0	$0	$0
Other Current Liabilities	$0	$0	$0	$0	$0
Subtotal Current Liabilities	$17,243	$22,882	$37,218	$49,629	$65,688
Long-term Liabilities	$0	$0	$0	$0	$0
Total Liabilities	$17,243	$22,882	$37,218	$49,629	$65,688
Paid-in Capital	$90,000	$90,000	$90,000	$90,000	$90,000
Retained Earnings	($62,500)	($50,489)	($25,961)	$52,562	$184,019
Earnings	$42,012	$74,528	$153,522	$231,458	$312,038
Total Capital	$69,512	$114,039	$217,562	$374,019	$586,058
Total Liabilities and Capital	$86,754	$136,922	$254,779	$423,649	$651,746
Net Worth	**$69,512**	**$114,039**	**$217,562**	**$374,019**	**$586,058**

8.0 Mr. Haroldo Marton de Oliveira's National-level Impact

ABIINC Consulting led by Mr. Haroldo Marton de Oliveira, a veteran solution architect with 25+ years across energy, finance, public sector, and high-tech will advance U.S. priorities in secure digital modernization, responsible AI adoption, and workforce development. The firm's offerings in financial planning and budgeting, predictive analytics for decision support, enterprise system integration, supply-chain optimization, and data governance directly enable organizations to improve capital allocation, reduce fraud and waste, and make faster, evidence-based decisions at scale. These outcomes map to federal goals around AI leadership, cyber resilience, cloud security, and talent pipelines, positioning ABIINC as a force multiplier for national competitiveness and economic security.

Advancing responsible AI and data-driven decisions

ABIINC's predictive modeling, forecasting, and KPI frameworks can be designed to align with the NIST AI Risk Management Framework (AI RMF 1.0), which the U.S. government released to help organizations manage AI risks throughout the lifecycle. By embedding AI RMF practices (governance, map/measure/manage functions) into client projects, ABIINC helps institutions deploy trustworthy, auditable analytics—supporting national guidance on safe, effective AI use.[xvi]

Strengthening national cyber resilience.

ABIINC's integration and data-governance work supports the White House National Cybersecurity Strategy's push for secure-by-design systems and resilience in critical infrastructure and key economic sectors. Projects that modernize data architectures, harden identity and logging, and reduce technical debt help clients operationalize Strategy pillars on defense and ecosystem security, improving national posture against cyber-enabled financial crime.[xvii]

Cloud security and public-sector readiness

Where ABIINC supports agencies or regulated enterprises, its cloud migrations and analytics platforms can be architected to align with FedRAMP controls, accelerating secure cloud adoption and interoperability across vendors. Designing with FedRAMP baselines and documentation practices (e.g., SSPs, continuous monitoring) increases reuse and speeds ATO pathways for public workloads—lowering cost and risk for the government and its suppliers.[xviii]

Combating fraud and protecting consumers

The FTC reported U.S. consumers lost over **$10 billion** to fraud in 2023—a record high, driven largely by imposter and online scams. ABIINC's anomaly-detection pipelines, real-time dashboards, and governed data models help financial institutions, e-commerce platforms, and SMEs detect and prevent losses, directly addressing a quantifiable national problem while preserving household and small-business balance sheets.[xix]

Building the analytics workforce

The Bureau of Labor Statistics projects data-scientist employment to grow much faster than average through 2032, reflecting sustained national demand. ABIINC's applied training (hands-on statistics, modeling, and governance) and mentorship programs expand the skilled talent pool—particularly for smaller firms that lack in-house capabilities—supporting U.S. competitiveness and regional economic mobility.[xx]

Alignment with federal AI and innovation policy

The National AI Initiative (established by Congress) coordinates federal AI R&D and policy across agencies. By translating this ecosystem's guidance into practical, production-grade solutions for private and public clients, ABIINC helps move innovation from policy to practice—accelerating adoption while maintaining safety, privacy, and accountability. The Administration's 2025 "America's AI Action Plan" further underscores the push to scale AI infrastructure and talent; ABIINC's cross-industry delivery experience and accelerators directly support those aims.[xxi]

Where the value shows up (examples of measurable national benefits):

- **Financial integrity & resilience:** Reduced fraud loss rates and chargebacks; faster detection windows; higher recovery rates for consumers and SMEs. (Supports FTC consumer-protection goals.)
- **Secure modernization:** Cloud and data-platform migrations that meet **FedRAMP-aligned** security expectations, improving interoperability and lowering total cost of ownership for agencies and contractors.
- **Trustworthy AI at scale:** Analytics programs governed under **NIST AI RMF** controls (bias testing, documentation, monitoring), improving reliability and regulatory readiness across sectors.
- **Cyber posture uplift:** Architectures and operating practices consistent with the **National Cybersecurity Strategy**, reducing systemic risk in finance, healthcare, transportation, and supply chains.
- **Human-capital development:** Employer-embedded training that helps close the BLS-identified data-talent gap, especially for small and mid-sized enterprises that are critical to U.S. economic dynamism.

ABIINC Consulting's work does more than optimize individual clients—it operationalizes federal frameworks for AI, cybersecurity, and cloud trust; protects consumers and small businesses from mounting fraud losses; and expands high-skill capacity in data and analytics. Under Mr. de Oliveira's leadership and delivery track record across highly regulated industries, the firm's solutions scale nationally, producing durable, measurable benefits that squarely serve the United States' economic security and technological leadership.

The strengthening United States economy in recent years has nurtured many opportunities for entrepreneurs, with the number of small businesses in the U.S. on the rise. In 2023, the number of small businesses in the US reached 33.3 million, making up nearly all (99.9 percent) US businesses.

Small enterprises play a significant role in the U.S. economy and are vital to economic development and job creation. Although the majority of small businesses hire fewer than 100 employees, they are responsible for millions of new jobs created over the past few years. In fact, there are currently 61.6 million small business employees in the US, which make up approximately half (45.9 percent) of the U.S. workforce. [xxii]

8.1 Government incentives

ABIINC Consulting, under the strategic leadership of Mr. Haroldo Marton de Oliveira, will be well-positioned to leverage various government incentives designed to foster innovation, growth, and sustainability in the IT and management consulting sectors. These incentives will not only support ABIINC Consulting's operational and strategic objectives but also align with the broader goals of economic development, technological advancement, and workforce enhancement. Key government incentives that ABIINC Consulting may benefit from include:

1. **Research and Development (R&D) Tax Credits:** These incentives are designed to encourage companies like ABIINC Consulting to invest in innovative research and development activities. By offsetting a portion of the R&D expenses against tax liabilities, these credits can significantly reduce the company's cost burden, fostering continuous innovation and technological advancement.

2. **Workforce Training Grants:** Various government programs offer grants to support training and skill development for employees. ABIINC Consulting can leverage these grants to enhance the expertise and capabilities of its workforce, ensuring that the team remains at the forefront of industry knowledge and practices.

3. **Small Business Grants for Technology Adoption:** Recognizing the importance of technology in driving business efficiency and competitiveness, government agencies often provide grants to support small businesses in adopting new technologies. ABIINC Consulting can benefit from such grants to implement cutting-edge solutions and improve its service offerings.

4. **Energy Efficiency and Sustainability Incentives:** With a commitment to sustainable business practices, ABIINC Consulting can take advantage of incentives aimed at promoting energy efficiency and environmental sustainability. These may include tax rebates, grants, or low-interest loans for implementing eco-friendly technologies and practices.

5. **Export Assistance Programs:** For businesses looking to expand their services globally, government export assistance programs offer valuable resources, training, and financial support. ABIINC Consulting can leverage these programs to tap into international markets, broadening its client base and enhancing its global presence.

6. **Industry-Specific Grants and Funding:** Certain government initiatives are tailored to specific sectors, providing funding and support for targeted industry challenges and opportunities. ABIINC Consulting can seek out such programs relevant to the IT and consulting sectors to fund specialized projects or collaborative ventures.
7. **Public-Private Partnership Opportunities:** Governments often collaborate with private entities to address complex industry challenges, drive innovation, or achieve policy goals. ABIINC Consulting can engage in such partnerships to gain access to additional resources, expertise, and networks, enhancing its market position and contributing to public initiatives.
8. **Regulatory Support and Advocacy:** Navigating the complex regulatory landscape can be challenging for businesses. Government agencies may offer support services, including compliance assistance, regulatory consultations, and advocacy, to help companies like ABIINC Consulting understand and meet regulatory requirements effectively.

By strategically leveraging these government incentives, ABIINC Consulting will enhance its operational efficiency, foster innovation, expand its market reach, and contribute positively to industry and the broader economy. These incentives not only provide financial benefits but also align with Mr. Haroldo Marton de Oliveira's vision of driving growth, embracing innovation, and maintaining a commitment to excellence and sustainability.

9.0 Indirect jobs creation - Economic Policy Institute

Each industry has backward linkages to economic sectors that provide the materials needed for the industry's output, just as each industry has forward linkages to the economic sectors where the industry's workers spend their income. Therefore, in addition to the jobs directly supported by an industry, a large number of indirect jobs may also be supported by that industry. The subtraction or addition of jobs and output in industries with strong backward and forward linkages to other economic sectors can cause large ripple effects.

According to the national job multipliers published by the Economy Policy Institute (EPI) on January 23, 2019,[xxiii] 100 direct jobs in the Computer system design, and related services industry generate a total of 283.4 total indirect jobs, as demonstrated in the following table:

Employment multipliers per 100 direct jobs, all private-sector industries

	Industry	Direct jobs	Supplier jobs*	Induced jobs**	Total indirect jobs
Professional, scientific, and technical services					
125	Legal services	100.0	89.2	111.3	200.5
126	Accounting, tax preparation, bookkeeping, and payroll services	100.0	52.0	81.3	133.4
127	Architectural, engineering, and related services	100.0	90.0	114.1	204.1
128	Specialized design services	100.0	67.5	97.4	164.9
129	Computer systems design and related services	100.0	134.1	149.3	283.4
130	Management, scientific, and technical consulting services	100.0	91.1	116.5	207.6
131	Scientific research and development services	100.0	519.3	323.7	842.9
132	Advertising, public relations, and related services	100.0	460.9	270.7	731.6
133	Other professional, scientific, and technical services	100.0	70.8	83.6	154.3

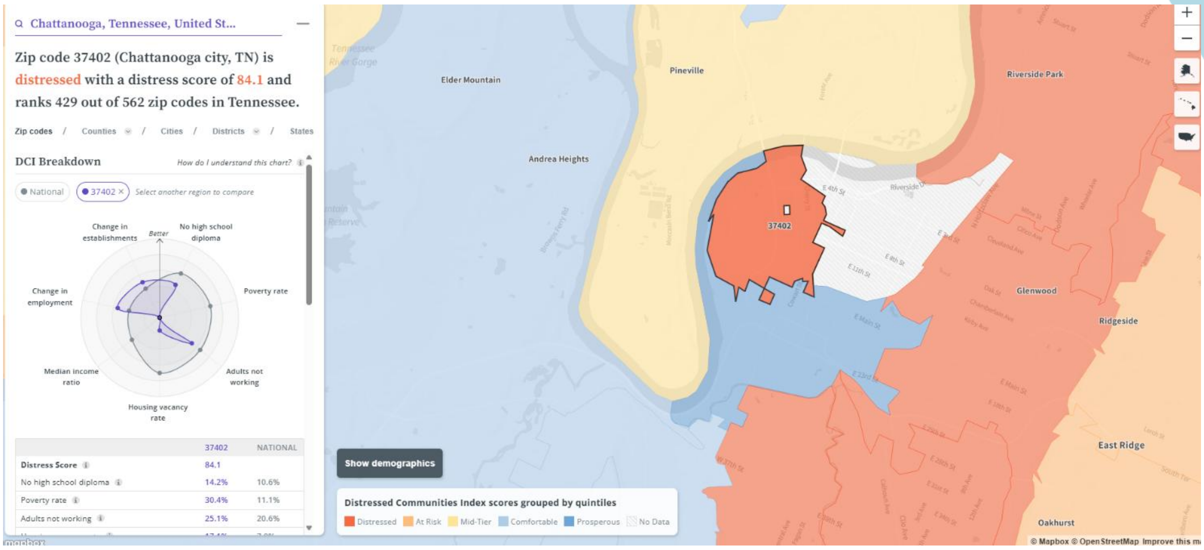
Since Mr. Oliveira will create 22 direct jobs by the end of Year 5, the total number of indirect jobs to be generated in the same period will reach 62 according to the multipliers provided by the EPI. In addition to its in-house team, ABIINC Consulting will hire a number of independent contractors on a project basis, including legal professionals and technicians. Additionally, the company will mediate in the hiring of professionals that will perform services that are deemed to be required. Therefore, the company will stimulate the employment of a number of workers of different profiles. Furthermore, the company will hire an outsourced marketing company to develop its website and work with marketing campaigns.

The direct and indirect job creation by ABIINC Consulting, as well as the utilization of independent contractors and outsourced services, will have a significant positive impact on the local and national economy, fostering job growth, generating income, and contributing to overall economic prosperity.

In conclusion, ABIINC Consulting's expansion plans, under the leadership of Mr. Haroldo Marton de Oliveira, encompass the creation of direct and indirect employment opportunities, the payment of substantial taxes, and the utilization of local resources and services. By contributing to job creation, tax revenue, and economic growth, ABIINC Consulting aims to make a lasting and positive impact on both the local community and the broader U.S. economy.

9.1 Distressed Communities

Chattanooga, Tennessee is one of the most economically distressed areas in the state, holding a distress score of 84.1 and ranking 429 out of 562 ZIP codes in Tennessee. This score reflects a combination of socioeconomic challenges that shape the area's demographic profile, workforce dynamics, and economic opportunities. For businesses and policymakers seeking to stimulate growth, understanding these conditions is essential for designing effective interventions and investment strategies.



Demographic and Socioeconomic Profile

- **Distress Score and Economic Indicators:** The 37402 ZIP code shows critical economic distress with a score of 84.1, indicating challenges that surpass both state and national averages. This is reflected in high poverty rates, low median income levels, and elevated unemployment, signaling limited economic mobility for many residents.
- **Education and Workforce:** Approximately 14.2% of the adult population has no high school diploma, compared to 10.6% nationally. While a notable portion (35.0%) holds a bachelor's degree or higher, workforce participation remains a challenge, with 25.1% of adults not working, exceeding the national average of 20.6%. This gap suggests opportunities for workforce training and education-focused economic development.
- **Poverty and Income:** The poverty rate stands at 30.4%, nearly three times the national average of 11.1%. The median income ratio is just 42% of the national median, highlighting income disparities that affect purchasing power, housing stability, and access to services.
- **Housing and Economic Stability:** The housing vacancy rate is 17.1%, more than double the national average of 7.0%, reflecting instability in both the residential and commercial property markets. Despite this, there are signs of potential growth — employment in the area increased by 16.9% and business establishments by 9.3%, both above national averages.
- **Racial and Ethnic Diversity:** 37402 has a diverse demographic profile: 58.2% Non-Hispanic White, 19.0% Hispanic or Latino, 12.0% Black or African American, 5.9% Asian, and 4.4% other or multiracial. Additionally, 13.9% of residents are foreign-born, compared to a national average of 2.6%. This diversity may present opportunities for culturally responsive business strategies and workforce development initiatives.

Business Implications

- **Market Potential:** High poverty and low median income levels indicate a stronger market for essential goods and services rather than luxury or premium offerings. Companies focusing on affordability, accessibility, and community engagement may find sustainable demand.
- **Workforce Development:** With a significant portion of adults lacking a high school diploma and higher-than-average unemployment rates, training and entry-level employment programs can play a critical role. This creates opportunities for businesses to invest in upskilling the local labor force, filling workforce gaps and contributing to economic mobility.
- **Community Engagement:** Businesses can make a tangible social impact through partnerships with educational institutions and workforce programs to address skill gaps. Such initiatives can also enhance brand trust and loyalty within the community.
- **Economic Incentives:** Because 37402 is a distressed community, businesses operating here may be eligible for federal and state incentive programs, such as:
    - **Opportunity Zones** (U.S. Department of the Treasury)
    - **Community Development Block Grant (CDBG) Program** (HUD)
    - **Economic Development Administration (EDA) Assistance** (EDA)
- **Cultural Sensitivity and Inclusion:** The area's high proportion of Hispanic and foreign-born residents calls for multilingual services, inclusive marketing, and culturally tailored engagement strategies to effectively reach and serve the community.

Strategic Opportunity

While Chattanooga's 37402 ZIP code faces measurable economic hardship, it also presents opportunities for impactful investment. With its growing number of establishments, racial and cultural diversity, and strategic location in Tennessee, businesses can:

- Address market gaps with essential, affordable services.
- Train and hire from the local labor pool to boost employment.
- Take advantage of government incentives designed to revitalize distressed communities.
- Build community trust through culturally aware and socially responsible practices.

By aligning commercial objectives with community needs, businesses can contribute to long-term economic revitalization in 37402 while strengthening their own market position.

APPENDIX

Monthly Sales Forecast Table

Sales Forecast													
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Sales													
Financial Planning and Budgeting Consulting		$12,000	$12,000	$12,000	$0	$12,000	$0	$12,000	$12,000	$12,000	$24,000	$24,000	$12,000
Predictive Analytics and Decision Support		$0	$10,000	$0	$10,000	$10,000	$10,000	$10,000	$10,000	$20,000	$10,000	$20,000	$20,000
Enterprise System Integration and Supply Chain Optimization		$0	$0	$15,000	$15,000	$15,000	$15,000	$15,000	$0	$15,000	$0	$15,000	$15,000
Implementation of Accelerators and Data Governance		$0	$0	$0	$0	$8,000	$16,000	$8,000	$8,000	$16,000	$8,000	$16,000	$16,000
Total Sales		$12,000	$22,000	$27,000	$25,000	$45,000	$41,000	$45,000	$30,000	$63,000	$42,000	$75,000	$63,000
Direct Cost of Sales		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Financial Planning and Budgeting Consulting	8%	$960	$960	$960	$0	$960	$0	$960	$960	$960	$1,920	$1,920	$960
Predictive Analytics and Decision Support	8%	$0	$800	$0	$800	$800	$800	$800	$800	$1,600	$800	$1,600	$1,600
Enterprise System Integration and Supply Chain Optimization	8%	$0	$0	$1,200	$1,200	$1,200	$1,200	$1,200	$0	$1,200	$0	$1,200	$1,200
Implementation of Accelerators and Data Governance	8%	$0	$0	$0	$0	$640	$1,280	$640	$640	$1,280	$640	$1,280	$1,280
Subtotal Direct Cost of Sales		**$960**	**$1,760**	**$2,160**	**$2,000**	**$3,600**	**$3,280**	**$3,600**	**$2,400**	**$5,040**	**$3,360**	**$6,000**	**$5,040**

Monthly Personnel Plan Table

Personnel Plan		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
General Manager & Solution Architect Director - Mr. Haroldo Marton De Oliveira		$0	$6,000	$6,000	$8,000	$8,000	$10,000	$10,000	$10,000	$12,000	$12,000	$14,000	$14,000
Solution Architect – Lead		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Senior Financial Planning & BI Consultant		$0	$0	$0	$0	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000	$10,000
Integration & Supply Chain Systems Consultant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$8,750	$8,750
Data Governance & BI Analyst / Developer		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Project Manager		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Associate Consultant		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Marketing and Communications Specialist		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales Representative		$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000	$6,000
Administrative Manager		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$5,000	$5,000
Customer Service Representative		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total People		2	2	2	2	3	3	3	3	3	3	5	5
Total Payroll		**$6,000**	**$12,000**	**$12,000**	**$14,000**	**$24,000**	**$26,000**	**$26,000**	**$26,000**	**$28,000**	**$28,000**	**$43,750**	**$43,750**

Monthly Profit and Loss Table

Pro Forma Profit and Loss		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Sales		$12,000	$22,000	$27,000	$25,000	$45,000	$41,000	$45,000	$30,000	$63,000	$42,000	$75,000	$63,000
Direct Cost of Sales		$960	$1,760	$2,160	$2,000	$3,600	$3,280	$3,600	$2,400	$5,040	$3,360	$6,000	$5,040
Other Costs of Sales		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Cost of Sales		$960	$1,760	$2,160	$2,000	$3,600	$3,280	$3,600	$2,400	$5,040	$3,360	$6,000	$5,040
Gross Margin		$11,040	$20,240	$24,840	$23,000	$41,400	$37,720	$41,400	$27,600	$57,960	$38,640	$69,000	$57,960
Gross Margin %		92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%	92.00%
Expenses													
Payroll		$6,000	$12,000	$12,000	$14,000	$24,000	$26,000	$26,000	$26,000	$28,000	$28,000	$43,750	$43,750
Payroll Taxes	10%	$600	$1,200	$1,200	$1,400	$2,400	$2,600	$2,600	$2,600	$2,800	$2,800	$4,375	$4,375
Depreciation		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Rent		$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800	$1,800
Insurance		$200	$200	$200	$200	$200	$200	$200	$200	$200	$200	$200	$200
Marketing/Promotion		$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500	$500
Utilities/Internet/Phone		$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150	$150
Employees Education	0%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Equipment	0%	$0	$0	$0	$0	$0	$10,000	$5,000	$5,000	$5,000	$5,000	$5,000	$5,000
Accountant	0%	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250	$250
Total Operating Expenses		$9,500	$16,100	$16,100	$18,300	$29,300	$41,500	$36,500	$36,500	$38,700	$38,700	$56,025	$56,025
Profit Before Interest and Taxes		$1,540	$4,140	$8,740	$4,700	$12,100	($3,780)	$4,900	($8,900)	$19,260	($60)	$12,975	$1,935
EBITDA		$1,540	$4,140	$8,740	$4,700	$12,100	($3,780)	$4,900	($8,900)	$19,260	($60)	$12,975	$1,935
Interest Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Taxes Incurred		$416	$1,118	$2,360	$1,269	$3,267	($1,021)	$1,323	($2,403)	$5,200	($16)	$3,503	$522
Net Other Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Net Profit		$1,124	$3,022	$6,380	$3,431	$8,833	($2,759)	$3,577	($6,497)	$14,060	($44)	$9,472	$1,413
Net Profit/Sales		**9.37%**	**13.74%**	**23.63%**	**13.72%**	**19.63%**	**-6.73%**	**7.95%**	**-21.66%**	**22.32%**	**-0.10%**	**12.63%**	**2.24%**

Monthly Cash Flow Table

Pro Forma Cash Flow		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Cash Received													
Cash from Operations													
Cash Sales		$6,000	$11,000	$13,500	$12,500	$22,500	$20,500	$22,500	$15,000	$31,500	$21,000	$37,500	$31,500
Cash from Receivables		$6,000	$11,000	$13,500	$12,500	$22,500	$20,500	$22,500	$15,000	$31,500	$21,000	$37,500	$31,500
Subtotal Cash from Operations		$12,000	$22,000	$27,000	$25,000	$45,000	$41,000	$45,000	$30,000	$63,000	$42,000	$75,000	$63,000
Additional Cash Received													
Non-Operating (Other) Income		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales Tax, VAT, HST/GST Received	0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Current Borrowing		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Other Liabilities (interest-free)		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Long-term Liabilities		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales of Other Current Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales of Long-term Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
New Investment Received		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal Cash Received		$12,000	$22,000	$27,000	$25,000	$45,000	$41,000	$45,000	$30,000	$63,000	$42,000	$75,000	$63,000
Expenditures		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Expenditures from Operations													
Cash Spending		$6,000	$12,000	$12,000	$14,000	$24,000	$26,000	$26,000	$26,000	$28,000	$28,000	$43,750	$43,750
Bill Payments		$163	$4,946	$7,033	$8,585	$7,722	$12,353	$17,682	$15,259	$10,845	$20,710	$14,302	$21,647
Subtotal Spent on Operations		$6,163	$16,946	$19,033	$22,585	$31,722	$38,353	$43,682	$41,259	$38,845	$48,710	$58,052	$65,397
Additional Cash Spent													
Non-Operating (Other) Expense		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sales Tax, VAT, HST/GST Paid Out		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Principal Repayment of Current Borrowing		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Liabilities Principal Repayment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Long-term Liabilities Principal Repayment		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purchase Other Current Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Purchase Long-term Assets		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Dividends		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$20,000
Subtotal Cash Spent		$6,163	$16,946	$19,033	$22,585	$31,722	$38,353	$43,682	$41,259	$38,845	$48,710	$58,052	$85,397
Net Cash Flow		$5,837	$5,054	$7,967	$2,415	$13,278	$2,647	$1,318	($11,259)	$24,155	($6,710)	$16,948	($22,397)
Cash Balance		**$53,337**	**$58,392**	**$66,359**	**$68,774**	**$82,052**	**$84,699**	**$86,017**	**$74,758**	**$98,913**	**$92,203**	**$109,151**	**$86,754**

Monthly Balance Sheet Table

Pro Forma Balance Sheet													
		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Assets	Starting Balances												
Current Assets													
Cash	$47,500	$53,337	$58,392	$66,359	$68,774	$82,052	$84,699	$86,017	$74,758	$98,913	$92,203	$109,151	$86,754
Accounts Receivable	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Inventory	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Current Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Current Assets	$47,500	$53,337	$58,392	$66,359	$68,774	$82,052	$84,699	$86,017	$74,758	$98,913	$92,203	$109,151	$86,754
Long-term Assets													
Long-term Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Accumulated Depreciation	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Long-term Assets	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Assets	$47,500	$53,337	$58,392	$66,359	$68,774	$82,052	$84,699	$86,017	$74,758	$98,913	$92,203	$109,151	$86,754
Liabilities and Capital		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12
Current Liabilities													
Accounts Payable	$0	$4,713	$6,745	$8,332	$7,317	$11,761	$17,167	$14,909	$10,147	$20,242	$13,576	$21,052	$17,243
Current Borrowing	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Other Current Liabilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Subtotal Current Liabilities	$0	$4,713	$6,745	$8,332	$7,317	$11,761	$17,167	$14,909	$10,147	$20,242	$13,576	$21,052	$17,243
Long-term Liabilities	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Total Liabilities	$0	$4,713	$6,745	$8,332	$7,317	$11,761	$17,167	$14,909	$10,147	$20,242	$13,576	$21,052	$17,243
Paid-in Capital	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000	$90,000
Retained Earnings	($42,500)	($42,500)	($42,500)	($42,500)	($42,500)	($42,500)	($42,500)	($42,500)	($42,500)	($42,500)	($42,500)	($42,500)	($62,500)
Earnings	$0	$1,124	$4,146	$10,527	$13,958	$22,791	$20,031	$23,608	$17,111	$31,171	$31,127	$40,599	$42,012
Total Capital	$47,500	$48,624	$51,646	$58,027	$61,458	$70,291	$67,531	$71,108	$64,611	$78,671	$78,627	$88,099	$69,512
Total Liabilities and Capital	$47,500	$53,337	$58,392	$66,359	$68,774	$82,052	$84,699	$86,017	$74,758	$98,913	$92,203	$109,151	$86,754
Net Worth	**$47,500**	**$48,624**	**$51,646**	**$58,027**	**$61,458**	**$70,291**	**$67,531**	**$71,108**	**$64,611**	**$78,671**	**$78,627**	**$88,099**	**$69,512**

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PRESIDENTIAL ACTIONS

ACCELERATING FEDERAL PERMITTING OF DATA CENTER INFRASTRUCTURE

Executive Orders

July 23, 2025

By the authority vested in me as President by the Constitution and the laws of the United States of America, it is hereby ordered:

Section 1. Policy and Purpose. My Administration has inaugurated a golden age for American manufacturing and technological dominance. We will pursue bold, large-scale industrial plans to vault the United States further into the lead on critical manufacturing processes and technologies that are essential to national security, economic prosperity, and scientific leadership. These plans include artificial intelligence (AI) data centers and infrastructure that powers them, including high-voltage transmission lines and other equipment. It will be a priority of my Administration to facilitate the rapid and efficient buildout of this infrastructure by easing Federal regulatory burdens.

In addition, my Administration will utilize federally owned land and resources for the expeditious and orderly development of data centers. This usage will be done in a manner consistent with the land's intended purpose — to be used in service of the prosperity and security of the American people.

Sec. 2. Definitions. For purposes of this order:

(a) "Data Center Project" means a facility that requires greater than 100 megawatts (MW) of new load dedicated to AI inference, training, simulation, or synthetic data generation.

(b) "Covered Components" means materials, products, and infrastructure that are required to build Data Center Projects or otherwise upon which Data Center Projects depend, including:

(i) energy infrastructure, such as transmission lines, natural gas pipelines or laterals, substations, switchyards, transformers, switchgear, and system protective facilities;

(ii) natural gas turbines, coal power equipment, nuclear power equipment, geothermal power equipment, and any other dispatchable baseload energy sources, including electrical infrastructure (including backup power supply) constructed or otherwise used principally to serve a Data Center Project;

(iii) semiconductors and semiconductor materials, such as wafers, dies, and packaged integrated circuits;

(iv) networking equipment, such as switches and routers; and

(v) data storage, such as hardware storage systems, software for data management and protection, and integrated services that work with public cloud providers.

(c) "Covered Component Project" means infrastructure comprising Covered Components, or a facility with the primary purposes of manufacturing or otherwise producing Covered Components.

(d) "Qualifying Project" means:

(i) a Data Center Project or Covered Component Project for which the Project Sponsor has committed at least $500 million in capital expenditures as determined by the Secretary of Commerce;

(ii) a Data Center Project or Covered Component Project involving an incremental electric load addition of greater than 100 MW;

(iii) a Data Center Project or Covered Component Project that protects national security; or

(iv) a Data Center Project or Covered Component Project that has otherwise been designated by the Secretary of Defense, the Secretary of the Interior, the Secretary of Commerce, or the Secretary of Energy as a "Qualifying Project".

(e) "Project Sponsor" means the lead sponsor providing financial and other support for a Data Center Project or Covered Component Project, as determined by the Secretary of Defense, the Secretary of the Interior, the Secretary of Commerce, or the Secretary of Energy, as appropriate.

(f) "Superfund Site" means any site where action is being taken pursuant to 42 U.S.C. 9604, 9606, or 9620.

(g) "Brownfield Site" means a site as defined in 42 U.S.C. 9601(39).

Sec. 3. Encouraging Qualifying Projects. The Secretary of Commerce, in consultation with the Director of the Office of Science and Technology Policy (OSTP) and other relevant executive departments and agencies (agencies), shall launch an initiative to provide financial support for Qualifying Projects, which could include loans and loan guarantees, grants, tax incentives, and offtake agreements. All relevant agencies shall identify and submit to the Director of OSTP any such relevant existing financial support that can be used to assist Qualifying Projects, consistent with the protection of national security.

Sec. 4. Revocation of Executive Order 14141. Executive Order 14141 of January 14, 2025 (Advancing United States Leadership in Artificial Intelligence Infrastructure), is hereby revoked.

Sec. 5. Efficient Environmental Reviews. (a) Within 10 days of the date of this order, each relevant agency shall identify to the Council on Environmental Quality any categorical exclusions already established or adopted by such agency pursuant to the National Environmental Policy Act (NEPA), reliance on and adoption of which by agencies (pursuant to 42 U.S.C. 4336 and 4336c) could facilitate the construction of Qualifying Projects.

(b) The Council on Environmental Quality shall coordinate with relevant agencies on the establishment of new categorical exclusions to cover actions related to Qualifying Projects that normally do not have a significant effect on the human environment. Agencies shall, for purposes of establishing these categorical exclusions, rely on any sufficient basis to do so as each such agency determines.

(c) Consistent with 42 U.S.C. 4336e(10)(B)(iii), loans, loan guarantees, grants, tax incentives, or other forms of Federal financial assistance for which an agency lacks substantial project-specific control and responsibility over the subsequent use of such financial assistance shall not be considered a "major Federal action" under NEPA. For purposes of this order, Federal financial assistance representing less than 50 percent of total project costs shall be presumed not to constitute substantial Federal control and responsibility.

Sec. 6. Efficiency and Transparency Through FAST-41. (a) The Executive Director (Executive Director) of the Federal Permitting Improvement Steering Council (FPISC) may, within 30 days of the date that a project is identified to FPISC by a relevant agency, designate a Qualifying Project as a transparency project pursuant to 42 U.S.C. 4370m-

2(b)(2)(A)(iii) and section 41003 of the Fixing America's Surface Transportation Act (Public Law 114-94, 129 Stat. 1312, 1747) (FAST-41). Within 30 days of receiving such agency notification, the Executive Director may publish Qualifying Projects on the Permitting Dashboard established under section 41003(b) of FAST-41, including schedules for expedited review.
(b) In consultation with Project Sponsors, the Executive Director shall expedite the transition of eligible Qualifying Projects from transparency projects to FAST-41 "covered projects" as defined by 42 U.S.C. 4370m(6)(A). To the extent that a Qualifying Project does not meet the criteria set forth in 42 U.S.C. 4370m(6)(A)(i) or (iii), FPISC may consider all other available options to designate the project a covered project under 42 U.S.C. 4370m(6)(A)(iv).
Sec. 7. Streamlining of Permitting Review. (a) The Administrator of the Environmental Protection Agency shall assist in expediting permitting on Federal and non-Federal lands by developing or modifying regulations promulgated under the Clean Air Act (42 U.S.C. 7401 *et seq.*); the Clean Water Act (33 U.S.C. 1251 *et seq.*); the Comprehensive Environmental Response, Compensation, and Liability Act (42 U.S.C. 9601 *et seq.*); the Toxic Substances Control Act (15 U.S.C. 2601 *et seq.*); and other relevant applicable laws, in each case, that impact the development of Qualifying Projects.
(b) The Administrator of the Environmental Protection Agency shall, consistent with the Environmental Protection Agency's statutory authorities, expeditiously identify Brownfield Sites and Superfund Sites for use by Qualifying Projects. As part of this effort, within 180 days of the date of this order, the Administrator of the Environmental Protection Agency shall develop guidance to help expedite environmental reviews for qualified reuse and assist State governments and private parties to return such Brownfield Sites and Superfund Sites to productive use as expeditiously as possible.
Sec. 8. Biological and Water Permitting Efficiencies. (a) Upon identification of sites by the Secretary of the Interior and the Secretary of Energy as described in section 9 of this order, the action agency, as identified through the process described in the Endangered Species Act (16 U.S.C. 1531-1544) (ESA), shall initiate consultation under section 7 of the ESA with the Secretary of the Interior, the Secretary of Commerce, or both with respect to common construction activities for Qualifying Projects that will occur over the next 10 years at a programmatic level. The Secretary of the Interior and the Secretary of Commerce shall utilize programmatic consultation to ensure timely and efficient completion of such consultation.

(b) Within 180 days of the date of this order, the Secretary of the Army, acting through the Assistant Secretary of the Army for Civil Works, shall review the nationwide permits issued under section 404 of the Clean Water Act of 1972 (33 U.S.C. 1344) and section 10 of the Rivers and Harbors Appropriation Act of 1899 (33 U.S.C. 403) to determine whether an activity-specific nationwide permit is needed to facilitate the efficient permitting of activities related to Qualifying Projects.

Sec. 9. Federal Lands Availability. (a) The Department of the Interior and the Department of Energy shall, after consultation with industry and further in consultation with the Department of Commerce as to the Project Sponsors to which relevant authorizations shall be granted, offer appropriate authorizations for sites identified by the Secretary of the Interior or the Secretary of Energy, as applicable and appropriate for the relevant uses, consistent with 42 U.S.C. 2201, 42 U.S.C. 7256, 43 U.S.C. 1701 *et seq*., and all other applicable law.

(b) The Secretary of Defense shall, pursuant to 10 U.S.C. 2667 or other applicable law and as and when the Secretary of Defense deems it necessary or desirable, identify suitable sites on military installations for Covered Component infrastructure uses and competitively lease available lands for Qualifying Projects to support the Department of Defense's energy, workforce, and mission needs, subject to security and force protection considerations.

Sec. 10. General Provisions. (a) Nothing in this order shall be construed to impair or otherwise affect:

(i) the authority granted by law to an executive department or agency, or the head thereof; or

(ii) the functions of the Director of the Office of Management and Budget relating to budgetary, administrative, or legislative proposals.

(b) This order shall be implemented consistent with applicable law and subject to the availability of appropriations.

(c) This order is not intended to, and does not, create any right or benefit, substantive or procedural, enforceable at law or in equity by any party against the United States, its departments, agencies, or entities, its officers, employees, or agents, or any other person.

(d) The costs for publication of this order shall be borne by the Department of Energy.

DONALD J. TRUMP

THE WHITE HOUSE,

July 23, 2025.

1600 Pennsylvania Ave NW
Washington, DC 20500

WH.GOV

Trump's national security strategy wants spy agencies to watch world supply chains

President Donald Trump participates in the 103rd National Christmas Tree Lighting Ceremony at the White House Ellipse on December 04, 2025 in Washington, DC. ALEX WONG/GETTY IMAGES

By DAVID DIMOLFETTA // DECEMBER 5, 2025

The paper puts much of its emphasis on the Western Hemisphere, while pushing for closer cyber collaboration with both regional partners and the private sector.

WHITE HOUSE SUPPLY CHAIN INTERNATIONAL

President Donald Trump's national security strategy tasks the U.S. intelligence community with monitoring global supply chains as part of a sweeping goal to decouple the nation's economy from foreign adversaries and advance American economic interests.

The demands listed in the 33-page strategy document published late Thursday reflect how aggressively the Trump administration is directing federal agencies to treat economic policy as a national security matter, and it comes after months of tariff fights that have become a defining flashpoint of the president's economic agenda.

U.S. spy agencies "will monitor key supply chains and technological advances around the world to ensure we understand and mitigate vulnerabilities and threats to American security and prosperity," the strategy reads.

The demands aren't the first time that security and defense agencies would be monitoring or bringing awareness to supply chain issues — as is common in those spaces to ensure operational security and the protection of U.S. forces — though the scope of the task is expansive and would involve scrutiny of where American companies and foreign rivals ship, produce and stockpile their goods and services around the world.

the global economy makes the task of separating them out difficult and costly. Many supply chains are digital, which can further complicate decoupling efforts.

The Trump administration, in its strategy, also concludes that the Western Hemisphere provides valuable resources to U.S. interests and that intelligence community analysts will support efforts to "identify strategic points and resources" in the region to both protect them and use them in developments with regional partners.

Cybersecurity also appears in the document. It directs federal agencies to lean more heavily on private sector operators and regional partners to spot intrusions on U.S. networks and move toward what the strategy describes as "real-time" attribution and response.

It also envisions more strategic investment opportunities for American companies in the Western Hemisphere.

"We should also partner with regional governments and businesses to build scalable and resilient energy infrastructure, invest in critical mineral access and harden existing and future cyber communications networks that take full advantage of American encryption and security potential," the strategy says.

The Trump administration is readying a national cybersecurity strategy, with a release timeline set for early January, a person familiar with the matter previously told *Nextgov/FCW*, with a focus on offensive cyber matters and more involvement with private sector partners. N

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NEXT STORY: China is using advanced 'Brickstorm' malware against government and IT orgs, US assesses

erators must be held accountable for AI's use in conflicts, Air Force secretary saysWhy NIST is prioritizing creating a dictionary of AI development

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ates greater health outcomes

China is using advanced 'Brickstorm' malware against government and IT orgs, US assesses

NEXTGOV/FCW

TRAFFIC_ANALYZER/GETTY IMAGES

By DAVID DIMOLFETTA // DECEMBER 4, 2025

The malware was detected in the recently disclosed breach of F5, an application delivery and security provider.

CYBER THREATS INTERNATIONAL CISA

The NSA and the Cybersecurity and Infrastructure Security Agency have assessed that China is using an advanced malware family to access government agencies and technology companies, according to extensive findings made public Thursday.

The malware analysis, coauthored with Canadian cyber authorities, reflects September threat intelligence produced by Google and underscores the extent of the efforts the hackers have gone to quietly plant themselves into victims' systems for long-term snooping and potential sabotage.

The malware, dubbed Brickstorm, was used in a Chinese breach into F5 systems that was disclosed in October. Those hackers had reportedly been inside the company's systems since 2023. That particular hack was deemed perilous for the company and its clients, as F5 supports hundreds of thousands of application delivery and internet traffic management systems for hundreds of private companies and government agencies worldwide.

The long dwell time inside F5 aligns with Thursday's findings from the government, which examined eight Brickstorm samples and say that the cyberspies lurked inside another victim's systems from April 2024 to September 2025. That victim was not named.

The Brickstorm program is a sophisticated backdoor that can let hackers crawl into cloud environments hosted by VMware, a major provider of virtual machine services. VMware's vSphere tool — a suite of software that creates and manages virtual data centers — is a prime target for the Chinese hackers, CISA said.

"This advisory underscores the grave threats posed by the People's Republic of China that create ongoing cybersecurity exposures and costs to the United States, our allies and the critical infrastructure we all depend on," CISA acting Director Madhu Gottumukkala said in a statement.

Nick Andersen, CISA's executive assistant director in the Cybersecurity Division, declined to comment on a call with reporters about specific incident response plans being taken by affected U.S. government agencies. CISA officials "strongly encourage organizations to take actions to assess their environments, identify any signs of compromise and apply the recommended mitigations from the advisory to strengthen their defenses," he said.

China used Brickstorm to conduct reconnaissance on an Asia-Pacific government organization, CrowdStrike said in a report Thursday. Andersen declined to comment on that and the international scale of the intrusions, though he's hopeful more information will filter through as countries continue to make their own assessments.

made up of government-employed operatives and private sector supporters, have targeted swaths of telecom systems and other critical infrastructure.

U.S. intelligence has assessed that at least one of those groups, known as Volt Typhoon, has quietly embedded itself in key systems as part of a contingency plan to disrupt infrastructure and sow nationwide panic if a major conflict breaks out, including war over China's claims to Taiwan. N

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NEXT STORY: CISA tells staff to not speak with reporters, internal email shows


erators must be held accountable for AI's use in conflicts, Air Force secretary saysWhy NIST is prioritizing creating a dictionary of AI development


ictures tech shop to center on the CIOHow a push to the cloud helped a Ukrainian bank keep faith with customers amid warThe people problem behind the government's AI ambitio

Exhibit C.II - Second Prong

Please refer to all documents at exhibit B

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We hereby certify that **HAROLDO MARTON DE OLIVEIRA** successfully completed the **ACAMM Localization MM 3.0 F** course on July 28, 1997, which lasted 5 days.

SAP Brasil Ltda.

R/3 SYSTEM

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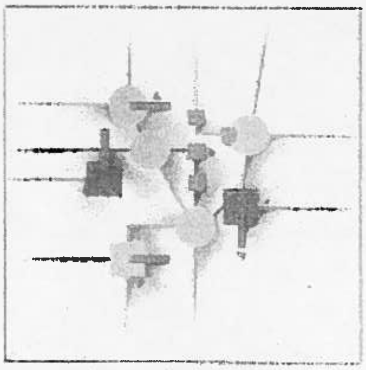

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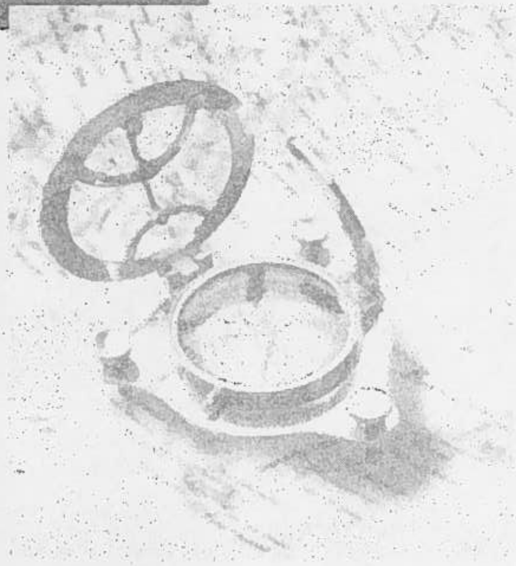

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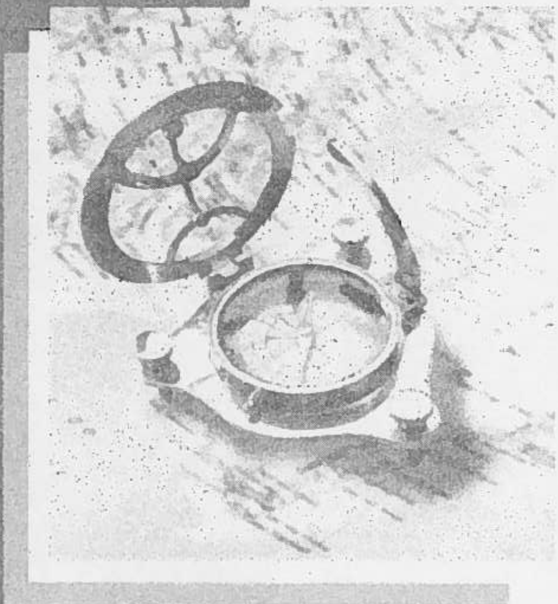

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atio
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2162

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STATEMENT

I, Florinda Lages, ATIO Certified translator No. 2162, of Toronto, in the Province of Ontario, make oath and say:

1. I understand both the Portuguese and the English languages;

2. I have translated from Portuguese into English the annexed Statements of Haroldo Marton de Oliveira; and

3. The said translation, done by me, is, to the best of my knowledge and ability, a true and correct translation of the said document in every respect.

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

Florinda Lages, C. Tran.

April 8, 2009

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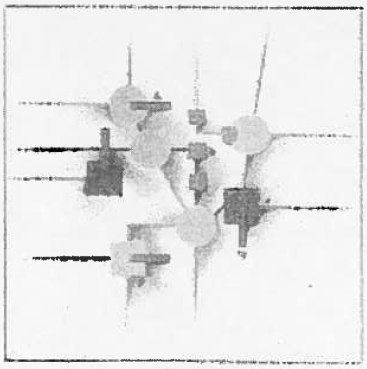

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Florinda Lages
2162

CERTIFICATE

We hereby certify that **HAROLDO MARTON DE OLIVEIRA** successfully completed the **BW310_74 BI – Enterprise Data Warehouse** course from August 4, 2008, to August 8, 2008.

[signed]
SAP Brasil

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

CERTIFICATE

Certificamos que o

Sr. Haroldo Marton de Oliveira

concluiu com sucesso o curso

BW310_74 BI - Enterprise Data Warehous.

realizado em 04/08/2008 a 08/08/2008

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CERTIFICATE

We hereby certify that **HAROLDO MARTON DE OLIVEIRA** successfully completed the **BW305_74 BI – Enterprise Reporting – Part 1** course from July 21, 2008, to July 25, 2008.

[signed]
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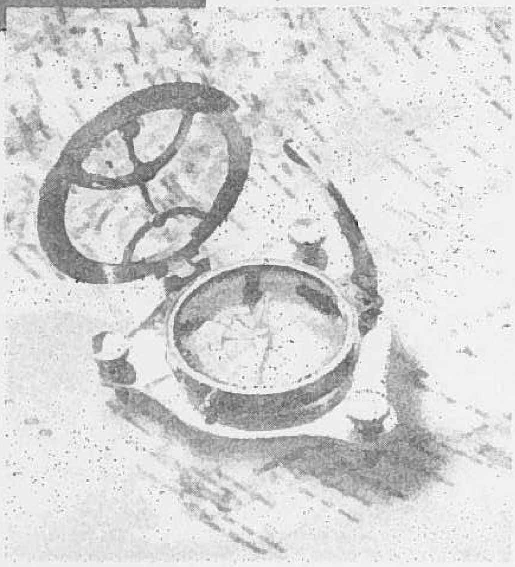

CERTIFICATE

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BW305_74 BI-Enterprise Reporting-Part I

realizado em 21/07/2008 a 25/07/2008

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STATEMENT

I, Florinda Lages, ATIO Certified translator No. 2162, of Toronto, in the Province of Ontario, make oath and say:

1. I understand both the Portuguese and the English languages;

2. I have translated from Portuguese into English the annexed Statements of Haroldo Marton de Oliveira; and

3. The said translation, done by me, is, to the best of my knowledge and ability, a true and correct translation of the said document in every respect.

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

Florinda Lages, C. Tran.

April 8, 2009

SAP AG
Team SAP Academy
Neurottstrasse 16
69190 Walldorf
Germany

...serving the customer
...surfing SAPNet – Web Frontend
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SAP AG, Postfach 1461, D-69185 Walldorf

Aspen Informática Ltda.
Sr. Haroldo Marton de Oliveira
Av. das Nações Unidas, 13797/5°
04794-000 SÃO PAULO - SP
BRASILIEN

Certification ID-Card

Dear SAP Certified Consultant,

We have great pleasure in sending you your personal Certification ID-Card.

With this card you are able to present yourself as a SAP Certified Consultant to our mutual Customers and at various functions hosted by the SAP.

We have also created an SAPNet User-ID for you (or we extended the access of your already existing SAPNet User-ID), which provides access to SAPNet - Web Frontend for Partners via the Internet and to SAPNet - R/3 Frontend via Extranet (Remote Connection).

SAPNet - Web Frontend offers you the opportunity to:

- access information about SAP.
- share and exchange information with SAP users and employees.
- access the SAP service and support network which is available worldwide, 24 hours a day.
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Yours faithfully,

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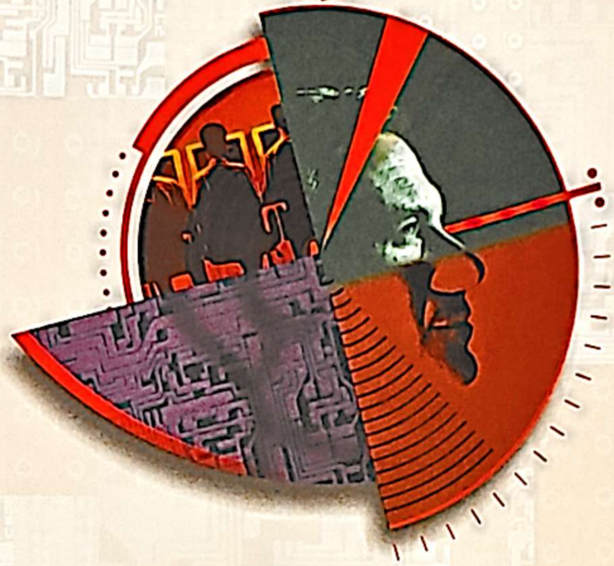

We hereby confirm that

Haroldo Marton de Oliveira
Aspen Informática Ltda.

is certified as a

Application Consultant
'Materials Management'
for SAP System R/3, Release 4.0

Certificate ID: 0001378403
Certified on: February 04, 2000

Walldorf, March 25, 2000

W. Weyhersmüller

Waldemar Weyhersmüller
TeamSAP Academy
SAP AG

This certificate is valid for the person indicated and only in conjunction with the company listed above. It is non-transferrable.

7048

Certificate of successful course completion

Course participant: Haroldo Oliveira

Course: IS01 SAP Strategy Management 10.1 set up and configuration

Date: January 2016

ISSEL, 1 Trinity Avenue, London N2 0LX, United Kingdom

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This badge was issued to Haroldo De Oliveira on February 21, 2022

Verify

Celebrate

SAP Certified Application Associate - SAP Analytics Cloud

Issued by SAP

The "SAP Certified Application Associate - SAP Analytics Cloud" certification exam C_SAC_2120 verifies that the candidate possesses the fundamental and core knowledge required of the SAP Analytics Cloud Consultant profile. This certification proves that the candidate has an overall understanding and technical skills to participate as a member of project team. This certification is recommended as an entry level qualification .

Learn more

Your SAP exam result

no-reply@eucentral.questionmark.com on behalf of certification.noreply@sap.com
To De Oliveira, Haroldo; De Oliveira, Haroldo

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THE BEST RUN SAP

SAP Certification

Dear Haroldo De Oliveira,

Congratulations! You have passed the exam: C_SACP_2208
Find your topic scores for your SAP exam here. (The link is valid for 6 weeks).

Kind regards,
SAP Learning

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Questionmark Computing Ltd, Moor Place,1 Fore Street, London EC2Y

Your SAP exam result

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Verify

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Learn more

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Ontario Corporation Number
Numéro de la société en Ontario

1790051

Ministry of Government Services — Ministère des Services gouvernementaux
Ontario

CERTIFICATE — CERTIFICAT

This is to certify that these articles are effective on — Ceci certifie que les présents statuts entrent en vigueur le

JANUARY 3 0 JANVIER, 2009

K. —

Director / Directrice
Business Corporations Act / Loi sur les sociétés par actions

Form 1
Business Corporations Act

Formule 1
Loi sur les sociétés par actions

ARTICLES OF INCORPORATION
STATUTS CONSTITUTIFS

1. The name of the corporation is: (Set out in BLOCK CAPITAL LETTERS)
Dénomination sociale de la société : (Écrire en LETTRES MAJUSCULES SEULEMENT)

BIHH CONSULTING INC.

2. The address of the registered office is:
Adresse du siège social :

3094 HIGHBOURNE CRESCENT
(Street & Number or R.R. Number & if Multi-Office Building give Room No.)
(Rue et numéro ou numéro de la R.R. et, s'il s'agit d'un édifice à bureaux, numéro du bureau)

OAKVILLE ONTARIO L6M5H2
(Name of Municipality or Post Office) (Postal Code)
(Nom de la municipalité ou du bureau de poste) (Code postal)

3. Number of directors is/are: Fixed number ___ OR minimum and maximum 1 10
Nombre d'administrateurs : Nombre fixe ___ OU minimum et maximum

4. The first director(s) is/are:
Premier(s) administrateur(s) :

First name, middle names and surname *Prénom, autres Prénoms et nom de famille*	Address for service, giving Street & No. or R.R. No., Municipality, Province, Country and Postal Code *Domicile élu, y compris la rue et le numéro, le numéro de la R.R. ou le nom de la municipalité, la province, le pays et le code postal*	Resident Canadian? Yes or No *Résident canadien? Oui/Non*
HAROLDO MARTON OLIVEIRA	3094 HIGHBOURNE CRES OAKVILLE, ON L6M 5H2	NO
HEVERTON HENRIQUE OLIVEIRA	3374 FOX RUN CIRCLE OAKVILLE, ON L6L 6W4	YES

07116E (06/2007)

5. Restrictions, if any, on business the corporation may carry on or on powers the corporation may exercise.
Limites, s'il y a lieu, imposées aux activités commerciales ou aux pouvoirs de la société.

NO RESTRICTIONS

6. The classes and any maximum number of shares that the corporation is authorized to issue:
Catégories et nombre maximal, s'il y a lieu, d'actions que la société est autorisée à émettre :

AN UNLIMITED NUMBER OF COMMON SHARES

7. Rights, privileges, restrictions and conditions (if any) attaching to each class of shares and directors authority with respect to any class of shares which may be issued in series:
Droits, privilèges, restrictions et conditions, s'il y a lieu, rattachés à chaque catégorie d'actions et pouvoirs des administrateurs relatifs à chaque catégorie d'actions qui peut être émise en série :

NONE

8. The issue, transfer or ownership of shares is/is not restricted and the restrictions (if any) are as follows:
L'émission, le transfert ou la propriété d'actions est/n'est pas restreint. Les restrictions, s'il y a lieu, sont les suivantes :

NO SHARE OF THE CORPORATION SHALL BE TRANSFERRED WITHOUT THE EXPRESS APPROVAL OF THE BOARD OF DIRECTORS BY THE AFFIRMATIVE VOTE OF NOT LESS THAN A MAJORITY OF THE DIRECTORS OR BY INSTRUMENTS IN WRITING SIGNED BY ALL OF THE DIRECTORS

9. Other provisions if any:
   Autres dispositions, s'il y a lieu :

NONE

10. The names and addresses of the incorporators are:
Noms et adresses des fondateurs :

First name, middle names and surname or corporate name *Prénom, autres prénoms et nom de famille ou dénomination sociale*	Full address for service or if a corporation, the address of the registered or head office giving street & No. or R.R. No., municipality, province, country and postal code *Domicile élu au complet ou, dans le cas d'une société, adresse du siège social ou adresse de l'établissement principal, y compris la rue et le numéro ou le numéro de la R.R., la municipalité, la province, le pays et le code postal*
HAROLDO MARTON OLIVEIRA	3094 HIGHBOURNE CRESCENT OAKVILLE, ON L6M 5H2
HEVERTON HENRIQUE OLIVEIRA	3374 FOX RUN CIRCLE OAKVILLE, ON L6L 6W4

These articles are signed in duplicate.
Les présents statuts sont signés en double exemplaire.

Full name(s) and signature(s) of incorporator(s). In the case of a corporation set out the name of the corporation and the name and office of the person signing on behalf of the corporation
Nom(s) au complet et signature(s) du ou des fondateurs. Si le fondateur est une société, indiquer la dénomination sociale et le nom et le titre de la personne signant au nom de la société

Signature / signature

Haroldo Marton Oliveira
Name of incorporator (or corporation name & signatories name and office)
Nom du fondateur (ou dénomination sociale et nom et titre du signataire)

Signature / signature

HEVERTON HENRIQUE OLIVEIRA
Name of incorporator (or corporation name & signatories name and office)
Nom du fondateur (ou dénomination sociale et nom et titre du signataire)

Signature / signature

Name of incorporator (or corporation name & signatories name and office)
Nom du fondateur (ou dénomination sociale et nom et titre du signataire)

Signature / signature

Name of incorporator (or corporation name & signatories name and office)
Nom du fondateur (ou dénomination sociale et nom et titre du signataire)

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Comparative Tax Summary

	Current Year	1st prior year	2nd prior year	3rd prior year	4th prior year
	2017/12/31	2016/12/31	2015/12/31	2014/12/31	2013/12/31
Information regarding the dividend taxation:					
LRIP - end of the previous year					
LRIP - end of the year					
GRIP - end of the previous year					
GRIP - end of the year					
Taxable Income:					
Net income (line 300)	209,395	181,726	3,034		-20,455
Donations and gifts (lines 312 to 315) -					
Taxable dividends deductible (line 320) -					
Part VI.1 tax deduction (line 325) -					
Other * -					
Taxable income (if negative, enter "0") =	209,395	181,726	3,034		
Taxable income under section 110.5 (line 355) +					
Adjusted taxable income =	209,395	181,726	3,034		
Federal Tax:					
Tax on taxable income at 38% (line 550)	79,570	69,056	1,153		
Recapture of investment tax credit (line 602) +					
Refund. tax on CCPC's invest. income (line 604) +					
Small business deduction (line 430) -	36,644	31,802	516		
Abatement (line 608) -	20,940	18,173	303		
M & P deduction (line 616) -					
Foreign non-business income (line 632) -					
Foreign business income (line 636) -					
Investment tax credit (line 652) -					
Other deductions and credits * -					
Part I tax payable (line 700) =	21,986	19,081	334		
Refundable portion of part I tax					
Part III.1 tax (line 710) +					
Part IV tax (line 712) +					
Other taxes payable * +					
Subtotal =	21,986	19,081	334		
Provincial (territorial) taxes less credits (line 760) +	9,422	8,177	137		
Capital tax (NS before july 2012, NB before 2009) (line 765) +					
Subtotal =	31,408	27,258	471		
Instalments (line 840) -	31,408				
Dividend refund (line 784) -					
Investment tax credit & other refunds -					
Total federal tax =		27,258	471		
Line 996 - Amended tax return:					
Provincial or Territorial Tax Payable:					
Ontario income tax (net of credits) **					
Ontario capital tax ** +					
Ontario corporate minimum tax ** +					
Ontario premium tax +					
Manitoba capital tax *** +					
Saskatchewan capital tax +					
Alberta income tax +					
Subtotal =					
Instalments paid to provinces -					
Total provincial tax =					
Summary:					
Total federal tax		27,258	471		
Total provincial tax +					
Total tax =		27,258	471		

* The amounts displayed on lines "Other" are all listed in the Help. Press F1 to consult the context-sensitive help.

** For taxation years ending after December 31, 2008, this includes the "Provincial (territorial) taxes less credits" line in the **Federal Tax** part.

*** For taxation years ending after January 1, 2007, this includes the "Outstanding Balance Excluding Installments" line in the Manufacturing and processing corporations section of the MCT1.

Canada Revenue Agency

T2 Corporation Income Tax Return

200

055 Do not use this area

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

All legislative references on this return are to the federal *Income Tax Act* and *Income Tax Regulations*. This return may contain changes that had not yet become law at the time of publication.

Send one completed copy of this return, including schedules and the *General Index of Financial Information* (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see cra.gc.ca or Guide T4012, *T2 Corporation - Income Tax Guide*.

Identification

Business number (BN) 001 821588092 RC 0001

Corporation's name

002 BIHH CONSULTING INC.

Address of head office

Has this address changed since the last time we were notified? 010 1 Yes ☐ 2 No ☒

If **yes**, complete lines 011 to 018.

011 349 TURF COURT

012

City 015 OSHAWA | Province, territory, or state 016 ON

Country (other than Canada) 017 | Postal or Zip code 018 L1J7B2

Mailing address (if different from head office address)

Has this address changed since the last time we were notified? 020 1 Yes ☐ 2 No ☒

If **yes**, complete lines 021 to 028.

021 c/o

022

023

City 025 | Province, territory, or state 026

Country (other than Canada) 027 | Postal or Zip code 028

Location of books and records (if different from head office address)

Has this address changed since the last time we were notified? 030 1 Yes ☐ 2 No ☒

If **yes**, complete lines 031 to 038.

031 349 TURF COURT

032

City 035 OSHAWA | Province, territory, or state 036 ON

Country (other than Canada) 037 | Postal or Zip code 038 L1J7B2

040 **Type of corporation at the end of the tax year** (tick one)

- ☒ 1 Canadian-controlled private corporation (CCPC)
- ☐ 2 Other private corporation
- ☐ 3 Public corporation
- ☐ 4 Corporation controlled by a public corporation
- ☐ 5 Other corporation (specify)

If the type of corporation changed during the tax year, provide the effective date of the change 043 YYYY MM DD

To which tax year does this return apply?

Tax year start 060 2017/01/01 (YYYY MM DD)

Tax year-end 061 2017/12/31 (YYYY MM DD)

Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060? 063 1 Yes ☐ 2 No ☒

If **yes**, provide the date control was acquired 065 YYYY MM DD

Is the date on line 061 a deemed tax year-end according to subsection 249(3.1)? 066 1 Yes ☐ 2 No ☒

Is the corporation a professional corporation that is a member of a partnership? 067 1 Yes ☐ 2 No ☒

Is this the first year of filing after:

Incorporation? 070 1 Yes ☐ 2 No ☒

Amalgamation? 071 1 Yes ☐ 2 No ☒

If **yes**, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? 072 1 Yes ☐ 2 No ☒

If **yes**, complete and attach Schedule 24.

Is this the final tax year before amalgamation? 076 1 Yes ☐ 2 No ☒

Is this the final return up to dissolution? 078 1 Yes ☐ 2 No ☒

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada? 080 1 Yes ☒ 2 No ☐

If **no**, give the country of residence on line 081 and complete and attach Schedule 97.

081

Is the non-resident corporation claiming an exemption under an income tax treaty? 082 1 Yes ☐ 2 No ☒

If **yes**, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085

- ☐ 1 Exempt under paragraph 149(1)(e) or (l)
- ☐ 2 Exempt under paragraph 149(1)(j)
- ☐ 3 Exempt under paragraph 149(1)(t)
- ☐ 4 Exempt under other paragraphs of section 149

Do not use this area

095 096 898

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141.

Schedules - Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed.

		Yes	Schedule
Is the corporation related to any other corporations?	150		9
Is the corporation an associated CCPC?	160		23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161		49
Does the corporation have any non-resident shareholders who own voting shares?	151		19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162		11
If you answered **yes** to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163		44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164		14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165		15
Is the corporation claiming a loss or deduction from a tax shelter?	166		T5004
Is the corporation a member of a partnership for which a partnership account number has been assigned?	167		T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust (without reference to section 94)?	168		22
Did the corporation own any shares in one or more foreign affiliates in the tax year?	169		25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the *Income Tax Regulations*?	170		29
Did the corporation have a total amount over $1 million of reportable transactions with non-arm's length non-residents?	171		T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173	X	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172		—
Does the corporation earn income from one or more Internet webpages or websites?	180		88
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201	X	1
Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine?	202		2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203	X	3
Is the corporation claiming any type of losses?	204		4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205	X	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206		6
i) Is the corporation claiming the small business deduction and reporting a) income or loss from property (other than dividends deductible on line 320 of the T2 return), b) income from a partnership, c) income from a foreign business, d) income from a personal services business, e) income referred to in clause 125(1)(a)(i)(C) or 125(1)(a)(i)(B), or f) business limit assigned under subsection 125(3.2); or ii) does the corporation have aggregate investment income at line 440?	207		7
Does the corporation have any property that is eligible for capital cost allowance?	208		8
Does the corporation have any property that is eligible capital property?	210		10
Does the corporation have any resource-related deductions?	212		12
Is the corporation claiming deductible reserves (other than transitional reserves under section 34.2)?	213		13
Is the corporation claiming a patronage dividend deduction?	216		16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217		17
Is the corporation an investment corporation or a mutual fund corporation?	218		18
Is the corporation carrying on business in Canada as a non-resident corporation?	220		20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?	221		21
Does the corporation have any Canadian manufacturing and processing profits?	227		27
Is the corporation claiming an investment tax credit?	231		31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232		T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over $10,000,000?	233		33/34/35
Is the total taxable capital employed in Canada of the corporation and its associated corporations over $10,000,000?	234		—
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238		38
Is the corporation claiming a Part I tax credit?	242		42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243		43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244		45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249		46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250		39
Is the corporation claiming a Canadian film or video production tax credit refund?	253		T1131
Is the corporation claiming a film or video production services tax credit refund?	254		T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255		92

Attachments (continued)

		Yes	Schedule
Did the corporation have any foreign affiliates in the tax year?	271		T1134
Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was more than CAN$100,000?	259		T1135
Did the corporation transfer or loan property to a non-resident trust?	260		T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	X	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266		T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267		T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268		53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269		54

Additional information

Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270	1 Yes	2 No X
Is the corporation inactive?	280	1 Yes	2 No X

What is the corporation's main revenue-generating business activity?

541514 Computer systems design and related services (except video game desi

Specify the principal products mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

284	CONSULTING SERVICES	285	100.00 %
286		287	%
288		289	%

Did the corporation immigrate to Canada during the tax year?	291	1 Yes	2 No X
Did the corporation emigrate from Canada during the tax year?	292	1 Yes	2 No X
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293	1 Yes	2 No
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	294	YYYY MM DD	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295	1 Yes	2 No

Taxable income

Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI			300	209,395 A
Deduct:				
Charitable donations from Schedule 2	311			
Cultural gifts from Schedule 2	313			
Ecological gifts from Schedule 2	314			
Gifts of medicine from Schedule 2	315			
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320			
Part VI.1 tax deduction*	325			
Non-capital losses of previous tax years from Schedule 4	331			
Net capital losses of previous tax years from Schedule 4	332			
Restricted farm losses of previous tax years from Schedule 4	333			
Farm losses of previous tax years from Schedule 4	334			
Limited partnership losses of previous tax years from Schedule 4	335			
Taxable capital gains or taxable dividends allocated from a central credit union	340			
Prospector's and grubstaker's shares	350			
Subtotal			▶	B
Subtotal (amount A **minus** amount B) (if negative, enter "0")				209,395 C
Section 110.5 additions or subparagraph 115(1)(a)(vii) additions			355	D
Taxable income (amount C **plus** amount D)			360	209,395
Income exempt under paragraph 149(1)(t)			370	
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 **minus** line 370)				209,395 Z
Taxable income for the year from a personal services business**				Z.1

* This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.

** For a taxation year that ends after 2015.

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7	400	209,395	A
Taxable income from line 360 on page 3, **minus** 100/28 3.57143 of the amount on line 632* on page 8, **minus** 4.00000 times the amount on line 636** on page 8, and **minus** any amount that, because of federal law, is exempt from Part I tax	405	209,395	B
Business limit (see notes 1 and 2 below)	410	500,000	C

Notes:

1. For CCPCs that are not associated, enter $ 500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year **divided** by 365, and enter the result on line 410.
2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C 500,000 x 415 *** D / 11,250 = ________ E

Reduced business limit (amount C **minus** amount E) (if negative, enter "0")	425	500,000	F
Business limit the CCPC assigns under subsection 125(3.2) (from line 515 below)			G
Amount F **minus** amount G	427	500,000	H

Small business deduction

Amount A, B, C, or H, whichever is the least	209,395 x	Number of days in the tax year before January 1, 2016 / Number of days in the tax year	____ / 365	x 17.0 % =	<NIL>	1
Amount A, B, C, or H, whichever is the least	209,395 x	Number of days in the tax year after December 31, 2015, and before January 1, 2018 / Number of days in the tax year	365 / 365	x 17.5 % =	36,644	2
Amount A, B, C, or H, whichever is the least	209,395 x	Number of days in the tax year after December 31, 2017 / Number of days in the tax year	____ / 365	x 18.0 % =	<NIL>	3

Total of amounts 1, 2 and 3 (enter amount I on line J on page 8) 430 36,644 I

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporation tax reductions under section 123.4.

*** **Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **prior** year **minus** $10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **current** year **minus** $10,000,000) x 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

Specified corporate income and assignment under subsection 125(3.2)

Applicable to tax years that begin after March 21, 2016
Except that, if the tax year of your corporation started before **and** ends on or after March 22, 2016 and in the tax year of a CCPC, you can make an assignment of business limit to that other CCPC if its tax year started after March 21, 2016.

	J1 Name of corporation receiving the income and assigned amount	J Business number of the corporation receiving the assigned amount 490	K Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column J (see note 3) 500	L Business limit assigned to corporation identified in column J (see note 4) 505
1.				
		Total	510	515

Notes:

3. This amount is [as defined in subsection 125(7) **specified corporate income** (a)(i)] the total of all amounts each of which is income from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if

   (A) at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and

   (B) it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to

   (I) persons (other than the private corporation) with which the corporation deals at arm's length, or
   (II) partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest.
4. The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula A – B, where A is the amount of income referred to in column K in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 425.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from page 3 (line 360 or amount Z, whichever applies)			209,395	A
Lesser of amounts B9 and H9 from Part 9 of Schedule 27		B		
Amount K13 from Part 13 of Schedule 27		C		
Personal services business income **432**		D		
Amount used to calculate the credit union deduction (amount F from Schedule 17)		E		
Amount from line 400, 405, 410, or 427 on page 4, whichever is the least	209,395	F		
Aggregate investment income from line 440 on page 6*		G		
Subtotal (**add** amounts B to G)	209,395	▶	209,395	H
Amount A **minus** amount H (if negative, enter "0")				I
General tax reduction for Canadian-controlled private corporations - Amount I **multiplied** by 13.00 %				J

Enter amount J on line 638 on page 8.

* Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 3 (line 360 or amount Z, whichever applies)				K
Lesser of amounts B9 and H9 from Part 9 of Schedule 27		L		
Amount K13 from Part 13 of Schedule 27		M		
Personal services business income **434**		N		
Amount used to calculate the credit union deduction (amount F from Schedule 17)		O		
Subtotal (**add** amounts L to O)		▶		P
Amount K **minus** amount P (if negative, enter "0")				Q
General tax reduction - Amount Q **multiplied** by 13.00 %				R

Enter amount R on line 639 on page 8.

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7 ...... **440** ______

Amount A ______ X Number of days in the tax year before January 1, 2016 ______ / Number of days in the tax year 365 x 26 2 / 3 % = ______ 1

Amount A ______ X Number of days in the tax year after December 31, 2015 365 / Number of days in the tax year 365 x 30 2 / 3 % = ______ 2

Subtotal (amount 1 **plus** amount 2) ______ ▶ ______ B

Foreign investment income from Schedule 7 ...... **445** ______

Amount C ______ X Number of days in the tax year before January 1, 2016 ______ / Number of days in the tax year 365 x 9 1 / 3 % = ______ 3

Amount C ______ X Number of days in the tax year after December 31, 2015 365 / Number of days in the tax year 365 x 8 % = ______ 4

Subtotal (amount 3 **plus** amount 4) ______ D

Foreign non-business income tax credit from line 632 on page 8 **minus** amount D (if negative, enter "0") ...... ______ E

Amount B **minus** amount E (if negative, enter "0") ...... ______ F

Foreign non-business income tax credit from line 632 on page 8 ...... ______ G

Number of days in the tax year before January 1, 2016 ______ / Number of days in the tax year 365 x 35 = ... ______ 5

Number of days in the tax year after December 31, 2015 365 / Number of days in the tax year 365 x 38 2 / 3 = ... 38.66667 6

Subtotal (amount 5 **plus** amount 6) 38.66667 H

Amount G ______ X 100 / H 100 / 38.6666 = ... ______ I

Taxable income from line 360 on page 3 ...... 209,395 J

Deduct:

Amount from line 400, 405, 410, or 427 on page 4, whichever is the least ...... 209,395 K

Amount I ...... ______ L

Foreign business income tax credit from line 636 on page 8 ...... ______ x 4.00000 = ______ M

Subtotal (total of amounts K to M) 209,395 ▶ 209,395 N

Subtotal (amount J **minus** amount N) ______ O

Amount O ______ X Number of days in the tax year before January 1, 2016 ______ / Number of days in the tax year 365 x 26 2 / 3 % = ______ 7

Amount O ______ X Number of days in the tax year after December 31, 2015 365 / Number of days in the tax year 365 x 30 2 / 3 % = ______ 8

Subtotal (amount 7 **plus** amount 8) ______ ▶ ______ P

Part I tax payable **minus** investment tax credit refund (line 700 **minus** line 780 from page 9) ...... 21,986 Q

Refundable portion of Part I tax - Amount F, P, or Q, whichever is the least ...... **450** <NIL> R

Refundable dividend tax on hand

Refundable dividend tax on hand at the end of the previous tax year	460				
Deduct:					
Dividend refund for the previous tax year	465				
			▶		A
Add:					
Refundable portion of Part I tax from line 450 on page 6			B		
Total Part IV tax payable from Schedule 3			C		
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation	480				
Subtotal (add amounts B, C, and line 480)			▶		D
Refundable dividend tax on hand at the end of the tax year - Amount A **plus** amount D	485			<NIL>	

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Taxable dividends paid in the tax year from line 460 on page 3 of Schedule 3 ..... 110,000 E

Amount E 110,000 x (Number of days in the tax year before January 1, 2016 / Number of days in the tax year 365) x 33 1/3 % = ______ 1

Amount E 110,000 x (Number of days in the tax year after December 31, 2015 365 / Number of days in the tax year 365) x 38 1/3 % = 42,167 2

Subtotal (amount 1 **plus** amount 2) 42,167 ▶ 42,167 F

Refundable dividend tax on hand at the end of the tax year from line 485 above ..... ______ G

Dividend refund - Amount F or G, whichever is less ..... ______ H
Enter amount H on line 784 on page 9.

Part I tax

Base amount Part I tax - Taxable income from page 3 (line 360 or amount Z, whichever applies) **multiplied** by 38 %	550	79,570	A

Additional tax on personal services business income (section 123.5)

Taxable income from a personal services business **555** ______ X (Number of days in the tax year after December 31, 2015: 365 / Number of days in the tax year: 365) x 5.000% = **560** ______ B

Recapture of investment tax credit from Schedule 31 **602** ______ C

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income
(if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 on page 6			D
Taxable income from line 360 on page 3	209,395	E	
Deduct:			
Amount from line 400, 405, 410, or 427 on page 4, whichever is the least	209,395	F	
Net amount (amount E **minus** amount F)		▶	G

Amount D or G, whichever is less ______ X (Number of days in the tax year before January 1, 2016: ______ / Number of days in the tax year: 365) x 6 2 / 3 % = ______ 1

Amount D or G, whichever is less ______ X (Number of days in the tax year after December 31, 2015: 365 / Number of days in the tax year: 365) x 10 2 / 3 % = ______ 2

Refundable tax on CCPC's investment income (amount 1 **plus** amount 2) **604** ______ ▶ ______ H

Subtotal (**add** amounts A, B, C, and H) 79,570 I

Deduct:

Small business deduction from line 430 on page 4		36,644	J
Federal tax abatement	608	20,940	
Manufacturing and processing profits deduction from Schedule 27	616		
Investment corporation deduction	620		
Taxed capital gains **624**			
Additional deduction - credit unions from Schedule 17	628		
Federal foreign non-business income tax credit from Schedule 21	632		
Federal foreign business income tax credit from Schedule 21	636		
General tax reduction for CCPCs from amount J on page 5	638		
General tax reduction from amount R on page 5	639		
Federal logging tax credit from Schedule 21	640		
Eligible Canadian bank deduction under section 125.21	641		
Federal qualifying environmental trust tax credit	648		
Investment tax credit from Schedule 31	652		
Subtotal		57,584 ▶ 57,584	K

Part I tax payable - Amount I **minus** amount K 21,986 L

Enter amount L on line 700 on page 9.

Privacy statement

Summary of tax and credits

Federal tax

Part I tax payable from amount L on page 8	700	21,986
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
Total federal tax		21,986

Add provincial or territorial tax:

Provincial or territorial jurisdiction 750 ON

(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec and Alberta)	760	9,422
Total tax payable	770	31,408 A

Deduct other credits:

Investment tax credit refund from Schedule 31	780		
Dividend refund from amount H on page 7	784		
Federal capital gains refund from Schedule 18	788		
Federal qualifying environmental trust tax credit refund	792		
Canadian film or video production tax credit refund (Form T1131)	796		
Film or video production services tax credit refund (Form T1177)	797		
Tax withheld at source	800		
Total payments on which tax has been withheld 801			
Provincial and territorial capital gains refund from Schedule 18	808		
Provincial and territorial refundable tax credits from Schedule 5	812		
Tax instalments paid	840	31,408	
Total credits	890	31,408	31,408 B
Balance (amount A **minus** amount B)			<NIL>

Refund code 894 ☐ Overpayment

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information 910 Branch number

914 Institution number 918 Account number

If the result is positive, you have a **balance unpaid**. If the result is negative, you have an **overpayment**. Enter the amount on whichever line applies. Generally, we do not charge or refund a difference of $2 or less.

Balance unpaid

For information on how to make your payment, go to cra.gc.ca/payments.

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? 896 1 Yes ☒ 2 No ☐

If this return was prepared by a tax preparer for a fee, provide their EFILE number 920 D9533

Certification

I, 950 OLIVEIRA (Last name) 951 HAROLDO (First name) 954 DIRECTOR (Position, office, or rank)

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

955 2018/06/26 Date (yyyy/mm/dd) — Signature of the authorized signing officer of the corporation — 956 (905)643-0112 Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below 957 1 Yes ☒ 2 No ☐

958 Name of other authorized person — 959 Telephone number

Language of correspondence - Langue de correspondance

Indicate your language of correspondence by entering **1** for English or **2** for French.
Indiquez votre langue de correspondance en inscrivant **1** pour anglais ou **2** pour français. 990 1

PREPARED WITHOUT AUDIT OR REVIEW FROM INFORMATION SUPPLIED BY THE TAXPAYER.

Canada Revenue Agency

Schedule 1

Net Income (Loss) for Income Tax Purposes

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the *T2 Corporation Income Tax Guide*.
- All legislative references are to the *Income Tax Act*.

Net income (loss) after taxes and extraordinary items from line 9999 of Schedule 125			173,568 A
Add:			
Provision for income taxes - current	101	31,408	
Interest and penalties on taxes	103	437	
Non-deductible meals and entertainment expenses			
- Non-deductible meals and entertainment expenses at 50%			
7,964 - ______ = 7,964			
7,964 x 50 % = 3,982			
Total	121	3,982	
Total (lines 101 to 199)	500	35,827	▶ 35,827 B
Amount A **plus** amount B			209,395 C
Deduct:			
Total (lines 401 to 499)	510		▶ <NIL> D
Net income (loss) for income tax purposes (amount C **minus** amount D)			209,395 E
Enter amount E on line 300 of the T2 return.			

Canada Revenue Agency

Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculations

Schedule 3

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 **RC** 0001	2017/12/31

- Corporations must use this schedule to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (a.1), (b) or (d); or
  - taxable dividends paid in the tax year that qualify for a dividend refund.
- All legislative references are to the federal *Income Tax Act*.
- The calculations in this schedule apply only to private or subject corporations.
- A recipient corporation is **connected** with a payer corporation at any time in a tax year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- If you need more space, continue on a separate schedule.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return.*
- Column F1 - Enter the amount of dividends received reported in column 240 that are eligible.
- Column F2 - Enter the code that applies to the deductible taxable dividend.

Part 1 - Dividends received in the tax year

- Do **not** include dividends received from foreign non-affiliates.
- Complete columns B, C, D, H and I **only if** the payer corporation is **connected**.

Important instructions to follow if the payer corporation is connected

- If your corporation's tax year-end is different than that of the **connected** payer corporation, dividends could have been received from more than one tax year of the payer corporation. If so, **use a separate line** to provide the information according to each tax year of the payer corporation.
- When completing column J and K use the **special calculations provided in the notes**.

	A Name of payer corporation (from which the corporation received the dividend) 200	B Enter 1 if payer corporation is **connected** 205	C Business Number of **connected** corporation 210	D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYY/MM/DD 220	E Non-taxable dividends under section 83 230
1.					

Total of column E (enter amount on line 402 of Schedule 1)

	F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (a.1), (b), or (d) note 1 240	F1 Eligible dividends (included in column F)	F2	G Dividend included in column F that was received **before** 2016 241	H Total taxable dividends paid by **connected** payer corporation (for tax year in column D) 250	I Dividend refund of the **connected** payer corporation (for tax year in column D) note 2 260	J Part IV tax before deductions. Dividends (from column G) received **before** 2016 **multiplied** by 33 1/3 % note 3 270	K Part IV tax before deductions. Dividends received **after** 2015 (column F **minus** column G) **multiplied** by 38 1/3 % note 4 275
1.								

Total of column F (include this amount on line 320 of the T2 return)

Total of column J (enter amount on line a in Part 2)

Total of column K (enter amount on line b in Part 2)

1 If taxable dividends are received, enter the amount in column 240, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column 270 or column 275 as applicable according to the date received. Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

2 If the connected payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.

3 For dividends received **before** 2016 from **connected** corporations, Part IV tax on dividends is equal to: column G **multiplied** by column I **divided** by column H.

4 For dividends received **after** 2015 from **connected** corporations, Part IV tax on dividends is equal to: column I **divided** by column H **multiplied** by the result of column F **minus** column G.

Corporation's name	Business Number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Part 2 - Calculation of Part IV tax payable

Part IV tax on dividends received **before** 2016, before deductions (total of column J in part 1) ... ________ a

Part IV tax on dividends received **after** 2015, before deductions (total of column K in part 1) ..... ________ b

Part IV tax before deductions (amount a **plus** amount b) .... ________ ▶ ________ L

Deduct:

Part IV.I tax payable on dividends subject to Part IV tax (from line 360 of Schedule 43) .... 320 ________

Subtotal (amount L **minus** line 320) ________ M

Deduct:

Current-year non-capital loss claimed to reduce Part IV tax .... 330 ________ c

Non-capital losses from previous years claimed to reduce Part IV tax .... 335 ________ d

Current-year farm loss claimed to reduce Part IV tax .... 340 ________ e

Farm losses from previous years claimed to reduce Part IV tax .... 345 ________ f

Total losses applied against Part IV tax (total of amounts c to f) ________ g

If your tax year begins after December 31, 2015:

Amount g **multiplied** by 38 1 / 3 % .... ________ h

If your tax year begins before January 1, 2016:

Amount b or M whichever is less

________ ÷ 38 1 / 3 % = ________ 1

Amount 1 or g, whichever is less .... ________ 2

Amount g **minus** amount 2 .... ________ 3

Amount 2 ________ * 38 1 / 3 % = ________ i

Amount 3 ________ * 33 1 / 3 % = ________ j

Subtotal (amount i **plus** amount j) ________ k

Amount h or amount k, whichever applies depending on your tax year start date .... ________ N

Part IV tax payable (amount M **minus** amount N, if negative enter "0") .... 360 ________
(enter amount on line 712 of the T2 return)

Part 3 - Taxable dividends paid in the tax year that qualify for a dividend refund

If your corporation's tax year-end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one tax year of the recipient corporation. If so, use a separate line to provide the information according to each tax year of the recipient corporation. For more details, consult the Help.

	O	P	Q	R	R1
	Name of connected recipient corporation 400	Business Number 410	Tax year-end of connected recipient corporation in which the dividends in column R were received YYYY / MM / DD 420	Taxable dividends paid to connected corporations 430	Eligible dividends (included in column R)
1.					
			Total of column R		

Total taxable dividends paid in the tax year to other than connected corporations 450 110,000

Eligible dividends (included in line 450) .... 450a ________

Total taxable dividends paid in the tax year that qualify for a dividend refund
(total of column R **plus** line 450) 460 110,000

Corporation's name	Business Number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Part 4 - Total dividends paid in the tax year

Complete this part if the total taxable dividends paid in the tax year that qualify for a dividend refund (line 460) is different from the total dividends paid in the tax year.

Total dividends paid in the tax year			500	110,000
Deduct:				
Dividends paid out of capital dividend account	510			
Capital gains dividends	520			
Dividends paid on shares described in subsection 129(1.2)	530			
Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year	540			
Subtotal (total of lines 510 to 540)			▶	S
Total taxable dividends paid in the tax year that qualify for a dividend refund (Line 500 **minus** amount S)				110,000 T

Canada Revenue Agency

Schedule 5

Tax Calculation Supplementary - Corporations

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

- Use this schedule if, during the tax year, the corporation:
  - had a permanent establishment in more than one jurisdiction (corporations that have no taxable income should only complete columns A, B, and D in Part 1);
  - is claiming provincial or territorial tax credits or rebates (see Part 2); or
  - has to pay taxes, other than income tax, for Newfoundland and Labrador, or Ontario (see Part 2).
- All legislative references are from the *Income Tax Regulations*.
- For more information, see the *T2 Corporation - Income Tax Guide*.
- For the regulation number to be entered in field 100 of Part 1, see the chart on the official CRA Schedule.

Part 1 - Allocation of taxable income

100 Enter the regulation that applies (402 to 413).

A Jurisdiction Tick **yes** if the corporation had a permanent establishment in the jurisdiction during the tax year.*		B Total salaries and wages paid in jurisdiction	C (B x taxable income) ÷ G	D Gross revenue attributable to jurisdiction	E (D x taxable income) ÷ H	F Alloc. of taxable inc. (C+E) x 1/2 ** (where G or H is nil, do not x by 1/2)
Newfoundland and Labrador	003 1 Yes	103		143		
Newfoundland and Labrador Offshore	004 1 Yes	104		144		
Prince Edward Island	005 1 Yes	105		145		
Nova Scotia	007 1 Yes	107		147		
Nova Scotia Offshore	008 1 Yes	108		148		
New Brunswick	009 1 Yes	109		149		
Quebec	011 1 Yes	111		151		
Ontario	013 1 Yes	113		153		209,395
Manitoba	015 1 Yes	115		155		
Saskatchewan	017 1 Yes	117		157		
Alberta	019 1 Yes	119		159		
British Columbia	021 1 Yes	121		161		
Yukon	023 1 Yes	123		163		
Northwest Territories	025 1 Yes	125		165		
Nunavut	026 1 Yes	126		166		
Outside Canada	027 1 Yes	127		167		
Total		129 G		169 H		209,395

* "Permanent establishment" is defined in subsection 400(2).

** For corporations other than those described under section 402, use the appropriate calculation described in the Regulations to allocate taxable income.

Notes: 1. After determining the allocation of taxable income, you have to calculate the corporation's provincial or territorial tax payable. For more information on how to calculate the tax for each province or territory, see the instructions for Schedule 5 in the *T2 Corporation - Income Tax Guide*.

2. If the corporation has provincial or territorial tax payable, complete Part 2.
3. If the corporation is a member of a partnership and the partnership had a permanent establishment in a jurisdiction, select the jurisdiction in Column A and include your proportionate share of the partnership's salaries and wages and gross revenue in columns B and D, respectively.

Corporation's name	Business Number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Part 1 - Allocation of taxable income (continued)

Jurisdiction	F Allocation of taxable income (C+E) x 1/2 (where G or H is nil, do not multiply by 1/2)	G Effective low rate (%)	H Effective high rate (%)	I Provincial or territorial tax payable before credits
Newfoundland and Labrador		3.000	15.00	
Newfoundland and Labrador offshore		3.000	15.00	
Prince Edward Island		4.500	16.00	
Nova Scotia		3.000	16.00	
Nova Scotia offshore		3.000	16.00	
New Brunswick		3.123	14.00	
Quebec				
Ontario	209,395	4.500	11.50	9,422
Manitoba			12.00	
Saskatchewan		2.000	11.74	
Alberta				
British Columbia		2.123	11.00	
Yukon		2.496	13.48	
Northwest Territories		4.000	11.50	
Nunavut		4.000	12.00	
Outside Canada				
Total	209,395			9,422

Part 2 - Provincial and territorial tax payable, tax credits, and rebates

Newfoundland and Labrador

	Line	Amount		Amount	
Newfoundland and Labrador tax before credits (from Schedule 307)	200				
Newfoundland and Labrador offshore tax (from Schedule 307)	205				
Gross Newfoundland and Labrador tax (line 200 **plus** line 205)			▶		1A
Newfoundland and Labrador political contribution tax credit	500				
Contribution	891				
Newfoundland and Labrador foreign tax credit (from Schedule 21)	501				
Newfoundland and Labrador manufacturing and processing profits tax credit (from Schedule 300)	503				
Newfoundland and Labrador venture capital tax credit (from Schedule 308)	504				
Newfoundland and Labrador direct equity tax credit (from Schedule 303)	505				
Newfoundland and Labrador resort property investment tax credit (from Schedule 304)	507				
Newfoundland and Labrador non-refundable tax credits (total of lines 500 to 507)			▶		1B
Subtotal (amount 1A **minus** amount 1B)(if negative enter "0")					1C
Newfoundland and Labrador capital tax on financial institutions (from Schedule 305)			518		
Total Newfoundland and Labrador tax payable before refundable credits (amount 1C **plus** line 518)(if negative, enter "0")					1D
Newfoundland and Labrador research and development tax credit (from Schedule 301)	520				
Newfoundland and Labrador film and video industry tax credit *	521				
Certificate number	821				
Newfoundland and Labrador interactive digital media tax credit *	522				
Certificate number	840				
Newfoundland and Labrador refundable tax credits (total of lines 520 to 522)			▶		1E
Net Newfoundland and Labrador tax payable or refundable credit (amount 1D **minus** amount 1E) (if a credit, enter a negative amount) Include this amount on line 255.			209		

* To claim the credit, file the certificate with your T2 return.

Corporation's name	Business Number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Part 2 - Provincial and territorial tax payable, tax credits, and rebates (continued)

Prince Edward Island

Prince Edward Island tax before credits (from Schedule 322) . . . 210

Prince Edward Island political contribution tax credit . . . 525

Contribution . . . 892

Prince Edward Island foreign tax credit (from Schedule 21) . . . 528

Prince Edward Island corporate investment tax credit (from Schedule 321) . . . 530

Prince Edward Island non-refundable tax credits (total of lines 525 to 530) ▶ 2A

Net Prince Edward Island tax payable (line 210 **minus** amount 2A) (if negative, enter "0") . . . 214
Include this amount on line 255.

Nova Scotia

Nova Scotia tax before credits (from Schedule 346) . . . 215

Nova Scotia offshore tax (from Schedule 346) . . . 220

Recapture of Nova Scotia research and development tax credit (from Schedule 340) . . . 221

Gross Nova Scotia tax (total of lines 215 to 221) ▶ 3A

Nova Scotia political contribution tax credit . . . 550

Contribution . . . 893

Nova Scotia foreign tax credit (from Schedule 21) . . . 554

Nova Scotia food bank tax credit for farmers (from Schedule 2) . . . 570

Nova Scotia corporate tax reduction for new small businesses * (from Schedule 341) . . . 556

Certificate number . . . 834

Nova Scotia non-refundable tax credits (total of lines 550, 554, 570 and 556) ▶ 3B

Total Nova Scotia tax payable before refundable credits (amount 3A **minus** amount 3B) (if negative enter "0") . . . 3C

Nova Scotia film industry tax credit ** . . . 565

Certificate number . . . 836

Nova Scotia research and development tax credit (from Schedule 340) . . . 566

Nova Scotia digital media tax credit (from Schedule 347) ** . . . 567

Certificate number . . . 838

Nova Scotia capital investment tax credit ** . . . 568

Certificate number . . . 841

Nova Scotia digital animation tax credit ** . . . 569

Certificate number . . . 839

Nova Scotia refundable tax credits (total of lines 565 to 569) ▶ 3D

Net Nova Scotia tax payable or refundable credit (amount 3C **minus** amount 3D) (if a credit, enter a negative amount) . . . 224
Include this amount on line 255.

* The amount of Nova Scotia corporate tax reduction for new small businesses cannot be more than the gross Nova Scotia tax **minus** all other Nova Scotia tax credits (including the refundable credits).

** To claim the credit, file the certificate with your T2 return.

New Brunswick

New Brunswick tax before credits (from Schedule 366) . . . 225

Recapture of New Brunswick research and development tax credit (from Schedule 360) . . . 573

Gross New Brunswick tax (line 225 **plus** amount 573) ▶ 4A

New Brunswick political contribution tax credit . . . 575

Contribution . . . 894

New Brunswick foreign tax credit (from Schedule 21) . . . 576

New Brunswick small business investor tax credit (from Schedule 367) . . . 578

New Brunswick non-refundable tax credits (total of lines 575 to 578) ▶ 4B

Total New Brunswick tax payable before refundable credits (amount 4A **minus** amount 4B) (if negative enter "0") . . . 4C

New Brunswick film tax credit * . . . 595

Certificate number . . . 850

New Brunswick research and development tax credit (from Schedule 360) . . . 597

New Brunswick refundable tax credits (line 595 **plus** line 597) ▶ 4D

Net New Brunswick tax payable or refundable credit (amount 4C **minus** amount 4D) . . . 229
(if a credit, enter a negative amount) Include this amount on line 255.

* To claim the credit, file the certificate with your T2 return.

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Part 2 - Provincial and territorial tax payable, tax credits, and rebates (continued)

Ontario

Ontario basic income tax (from Schedule 500)	270	24,080		
Ontario small business deduction (from Schedule 500)	402	14,658		
Subtotal (line 270 **minus** line 402)		9,422	▶ 9,422	5A
Ontario additional tax re Crown royalties (from Schedule 504)	274			
Ontario transitional tax debits (from Schedule 506)	276			
Recapture of Ontario research and development tax credit (from Schedule 508)	277			
Subtotal (total of lines 274 to 277)			▶	5B
Gross Ontario tax (amount 5A **plus** amount 5B)			9,422	5C
Ontario resource tax credit (from Schedule 504)	404			
Ontario tax credit for manufacturing and processing (from Schedule 502)	406			
Ontario foreign tax credit (from Schedule 21)	408			
Ontario credit union tax reduction (from Schedule 500)	410			
Ontario political contributions tax credit (from Schedule 525)	415			
Ontario non-refundable tax credits (total of lines 404 to 415)			▶	5D
Subtotal (amount 5C **minus** amount 5D) (if negative, enter "0")			9,422	5E
Ontario research and development tax credit (from Schedule 508)	416			
Ontario corporate income tax payable before Ontario corporate minimum tax credit and Ontario community food program donation tax credit for farmers (amount 5E **minus** amount 416) (if negative, enter "0")			9,422	5F
Ontario corporate minimum tax credit (from Schedule 510)	418			
Ontario community food program donation tax credit for farmers (from Schedule 2)	420			
Ontario corporate income tax payable (amount 5F **minus** the total of lines 418 and 420) (if negative enter "0")			9,422	5G
Ontario corporate minimum tax (from Schedule 510)	278			
Ontario special additional tax on life insurance corporations (from Schedule 512)	280			
Subtotal (line 278 **plus** amount 280)			▶	5H
Total Ontario tax payable before refundable credits (amount 5G **plus** amount 5H)			9,422	5I
Ontario qualifying environmental trust tax credit	450			
Ontario co-operative education tax credit (from Schedule 550)	452			
Ontario apprenticeship training tax credit (from Schedule 552)	454			
Ontario computer animation and special effects tax credit (from Schedule 554)	456			
Ontario film and television tax credit (from Schedule 556)	458			
Ontario production services tax credit (from Schedule 558)	460			
Ontario interactive digital media tax credit (from Schedule 560)	462			
Ontario sound recording tax credit (from Schedule 562)	464			
Ontario book publishing tax credit (from Schedule 564)	466			
Ontario innovation tax credit (from Schedule 566)	468			
Ontario business-research institute tax credit (from Schedule 568)	470			
Ontario refundable tax credits (total of lines 450 to 470)			▶	5J
Net Ontario tax payable or refundable credit (amount 5I **minus** amount 5J) (if a credit, enter a negative amount) Include this amount on line 255.	290		9,422	

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Part 2 - Provincial and territorial tax payable, tax credits, and rebates (continued)

Manitoba

Manitoba tax before credits (from Schedule 383)			230	
Manitoba foreign tax credit (from Schedule 21)	601			
Manitoba rental housing construction tax credit (from Schedule 394)	602			
Manitoba non-refundable manufacturing investment tax credit (from Schedule 381)	605			
Manitoba non-refundable research and development tax credit (from Schedule 380)	606			
Manitoba co-op education and apprenticeship tax credit (from Schedule 384)	603			
Manitoba non-refundable odour-control tax credit (from Schedule 385)	607			
Manitoba small business venture capital tax credit (from Schedule 387)	608			
Manitoba non-refundable cooperative development tax credit (from Schedule 390)	609			
Manitoba Neighbourhoods Alive! tax credit (from Schedule 391)	610			
Manitoba non-refundable tax credits (total of lines 601 to 610)			▶	6A
Total Manitoba tax payable before refundable credits (line 230 **minus** amount 6A) (if negative enter "0")				6B
Manitoba cultural industries printing tax credit	611			
Manitoba refundable cooperative development tax credit (from Schedule 390)	612			
Manitoba refundable research and development tax credit (from Schedule 380)	613			
Manitoba interactive digital media tax credit	614			
Manitoba book publishing tax credit (from Schedule 389)	615			
Manitoba green energy equipment tax credit	619			
Manitoba film and video production tax credit (from Schedule 388)	620			
Manitoba refundable manufacturing investment tax credit (from Schedule 381)	621			
Manitoba paid work experience tax credit * (from Schedule 384)	622			
Manitoba refundable odour-control tax credit for agricultural corporations (from Schedule 385)	623			
Manitoba data processing investment tax credits (from Schedule 392)	324			
Manitoba nutrient management tax credit (from Schedule 393)	325			
Manitoba refundable rental housing construction tax credit (from Schedule 394)	326			
Manitoba community enterprise development tax credit	327			
Manitoba refundable tax credits (total of lines 611 to 622 **plus** lines 324 to 327)			▶	6C
Net Manitoba tax payable or refundable credit (amount 6B **minus** amount 6C) (if a credit, enter a negative amount) Include this amount on line 255.			234	

* The name of the credit changed from Manitoba co-op education and apprenticeship tax credit to Manitoba paid work experience tax credit as of September 1, 2015.

Saskatchewan

Saskatchewan tax before credits (from Schedule 411)			235	
Saskatchewan political contribution tax credit	624			
Contribution	890			
Saskatchewan foreign tax credit (from Schedule 21)	625			
Saskatchewan manufacturing and processing profits tax reduction (from Schedule 404)	626			
Saskatchewan manufacturing and processing investment tax credit (from Schedule 402)	630			
Saskatchewan non-refundable research and development tax credit (from Schedule 403)	631			
Saskatchewan non-refundable tax credits (total of lines 624 to 631)			▶	7A
Total Saskatchewan tax payable before refundable credits (line 235 **minus** amount 7A) (if negative enter "0")				7B
Saskatchewan qualifying environmental trust tax credit	641			
Saskatchewan refundable manufacturing and processing investment tax credit (from Schedule 402)	644			
Saskatchewan refundable research and development tax credit (from Schedule 403)	645			
Saskatchewan refundable tax credits (total of lines 641 to 645)			▶	7C
Net Saskatchewan tax payable or refundable credit (amount 7B **minus** amount 7C) (if a credit, enter a negative amount) Include this amount on line 255.			239	

Part 2 - Provincial and territorial tax payable, tax credits, and rebates (continued)

British Columbia

British Columbia tax before credits (from Schedule 427)	240			
Recapture of British Columbia scientific research and experimental development (SR&ED) tax credit (from Form T666)	241			
Gross British Columbia tax (line 240 **plus** amount 241)			▶	8A
British Columbia foreign tax credit (from Schedule 21)	650			
British Columbia logging tax credit	651			
British Columbia political contribution tax credit	653			
Contribution	896			
British Columbia farmers' food donation tax credit (from Schedule 2)	683			
British Columbia small business venture capital tax credit	656			
Credit at the end of previous tax year	880			
Current-year credit	881			
Certificate number (from SBVC 10)	882			
British Columbia SR&ED non-refundable tax credit (from Form T666)	659			
British Columbia political contribution - senate nominee elections tax credit				
British Columbia non-refundable tax credits (add lines 650, 651, 653, 683, 656 and 659)			▶	8B
Total British Columbia tax payable before refundable credits (amount 8A **minus** amount 8B) (if negative enter "0")				8C
British Columbia qualifying environmental trust tax credit	670			
British Columbia film and television tax credit (from Form T1196)	671			
British Columbia production services tax credit (from Form T1197)	672			
British Columbia mining exploration tax credit (from Schedule 421)	673			
British Columbia SR&ED refundable tax credit (from Form T666)	674			
British Columbia book publishing tax credit (amount on line 886 multiplied by 90%)	665			
Base amount of Publishing support contributions received in the tax year	886			
British Columbia training tax credit (from Schedule 428)	679			
British Columbia interactive digital media tax credit (from Schedule 429)	680			
British Columbia shipbuilding and ship repair industry tax credit (from Schedule 430)	681			
British Columbia refundable tax credits (total of lines 670 to 681)			▶	8D
Net British Columbia tax payable or refundable credit (amount 8C **minus** amount 8D) (if a credit, enter a negative amount) Include this amount on line 255.			244	

Yukon

Yukon tax before credits (from Schedule 443)			245	
Yukon political contribution tax credit	675			
Contribution	897			
Yukon foreign tax credit (from Schedule 21)	676			
Yukon manufacturing and processing profits tax credit (from Schedule 440)	677			
Yukon non-refundable tax credits (total of lines 675 to 677)			▶	9A
Total Yukon tax payable before refundable credits (line 245 **minus** amount 9A) (if negative enter "0")				9B
Yukon research and development tax credit (from Schedule 442)			698	
Net Yukon tax payable or refundable credit (amount 9B **minus** amount 698) (if a credit, enter a negative amount) Include this amount on line 255.			249	

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Part 2 - Provincial and territorial tax payable, tax credits, and rebates (continued)

Northwest Territories

Northwest Territories tax before credits (from Schedule 461) . . . . . . 250 ________

Northwest Territories political contribution tax credit . . . . . . 700 ________

Contribution . . . . . . 898 ________

Northwest Territories foreign tax credit (from Schedule 21) . . . . . . 701 ________

Northwest Territories investment tax credit (from Schedule 460) . . . . . . 705 ________

Northwest Territories non-refundable tax credits (total of lines 700 to 705) ________ ▶ ________ 10A

Net Northwest Territories tax payable (line 250 **minus** amount 10A) (if negative, enter "0") . . . . . . 254 ________

Include this amount on line 255.

Nunavut

Nunavut tax before credits (from Schedule 481) . . . . . . 260 ________

Nunavut political contribution tax credit . . . . . . 725 ________

Contribution . . . . . . 899 ________

Nunavut foreign tax credit (from Schedule 21) . . . . . . 730 ________

Nunavut non-refundable tax credits (line 725 **plus** line 730) ________ ▶ ________ 11A

Net Nunavut tax payable (line 260 **minus** amount 11A) (if negative, enter "0") . . . . . . 264 ________

Include this amount on line 255 below.

Summary

Enter the total net tax payable or refundable credits for all provinces and territories on line 255.

Net provincial and territorial tax payable or refundable credits 255 9,422

If the amount on line 255 is positive, enter the net provincial and territorial tax payable on line 760 of the T2 return.
If the amount on line 255 is negative, enter the net provincial and territorial refundable tax credits on line 812 of the T2 return.

Canada Revenue Agency

SHAREHOLDER INFORMATION

SCHEDULE 50

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust) 100	Provide only one number per shareholder: Business Number (if a corporation is not registered, enter "NR") 200	Social insurance number 300	Trust number 350	Percentage common shares 400	Percentage preferred shares 500
1.	HAROLDO OLIVEIRA		923886188		100.000	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Canada Revenue Agency

Schedule 500

Ontario Corporation Tax Calculation

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

- Use this schedule if the corporation had a permanent establishment, under section 400 of the federal *Income Tax Regulations*, in Ontario at any time in the tax year and had Ontario taxable income in the year.
- Legislative references are to the federal *Income Tax Act* and *Income Tax Regulations*.
- This schedule is a worksheet only and is not required to be filed with your *T2 Corporation Income Tax Return*.

Part 1 - Ontario basic rate of tax for the year

Ontario basic rate of tax for the year .... 11.50000 % A

Part 2 - Ontario basic income tax

Ontario taxable income * .... 209,395 B

Ontario basic income tax: Amount B **multiplied** by Ontario basic rate of tax for the year (amount A from Part 1) .... 24,080 C

If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit in addition to Ontario basic income tax, or has Ontario corporate minimum tax or Ontario special additional tax on life insurance corporations payable, enter amount C on line 270 of Schedule 5, *Tax Calculation Supplementary - Corporations*. Otherwise, enter it on line 760 of the T2 return.

* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 or line Z, whichever applies, of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

Part 3 - Ontario small business deduction (OSBD)

Complete this part if the corporation claimed the federal small business deduction under subsection 125(1).

Amount from line 400 of the T2 return 209,395 1

Amount from line 405 of the T2 return 209,395 2

Amount from line 427 of the T2 return 500,000 3

Enter the least of amounts 1, 2 or 3 .... 209,395 D

Ontario domestic factor (ODF): $\frac{\text{Ontario taxable income *}}{\text{Taxable income earned in all provinces and territories **}}$ = $\frac{209,395.00}{209,395}$ = ... 1.00000 E

Amount D x amount E .... 209,395 a

Ontario taxable income (amount B from Part 2) .... 209,395 b

Ontario small business income (lesser of amount a or b) .... 209,395 F

$\frac{\text{Number of days in the tax year before January 1, 2018}}{\text{Number of days in the tax year}}$ $\frac{365}{365}$ x 7.00 % = 7.00000 % G1

$\frac{\text{Number of days in the tax year after December 31, 2017}}{\text{Number of days in the tax year}}$ $\frac{}{365}$ x 8.00 % = ______ % G2

OSBD rate for the year (rate G1 **plus** G2) .... 7.00000 % G3

Ontario small business deduction (Amount F **multiplied by** amount G3) .... 14,658 H

Enter amount H on line 402 of Schedule 5.

* Enter amount B from Part 2.

** Includes the offshore areas for Nova Scotia and Newfoundland and Labrador.

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31

Part 4 - Ontario adjusted small business income

Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.

Ontario adjusted small business income (lesser of amount D and amount b) . . . . 209,395 I

Enter amount I at amount K in Part 5 of this schedule or at amount B in Part 2 of Schedule 502, *Ontario Tax Credit for Manufacturing and Processing*, whichever applies.

Part 5 - Credit union tax reduction

Complete this part and Schedule 17, *Credit Union Deductions*, if the corporation was a credit union throughout the tax year.

Amount D from Part 3 of Schedule 17 . . . . ______ J

Deduct:

Ontario adjusted small business income (amount I) . . . . 209,395 K

Subtotal (amount J **minus** amount K) (if negative, enter "0") ______ L

Amount L **multiplied** by amount G . . . . ______ M

Ontario domestic factor (amount E) . . . . 1.00000 N

Ontario credit union tax reduction (amount M **multiplied** by amount N) . . . . ______ O

Enter amount O on line 410 of Schedule 5.

Canada Revenue Agency

SCHEDULE OF INSTALMENT REMITTANCES

T7B-1

- For use by corporations which have remitted instalment payments for the taxation year of the return being filed.
- The use of this schedule will assist the department in processing your return.
- Use the statements of account balance (Part 2 of Form T9) received from the department to prepare this schedule.

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2017/12/31
Name of corporation contact (for department enquiries)		Telephone Number

Effective interest date from statement of account balance (where applicable)	Description (Instalment remittance, Split payment, Assessed credit)	Amount of Credit
2018/03/31	INSTALLMENT REMITTANCE	31,408

Total Amount of Instalments claimed (Enter on line 840 on the front of T2 Return)	(A)	31,408
Total instalments credited to the taxation year, per last T9 statement of account balance	(B)	

Where amounts (A) and (B) cannot be reconciled, contact your Taxation Centre in order to resolve the discrepancy prior to the end of the taxation year.

Reconciliation Process

Your return will be processed using the instalment credits available in your account for this fiscal period at the time of assessment. Any overpayment resulting from an instalment discrepancy between the instalment credits available in your account and the instalment credits claimed in field 840 on your return, will first be applied to any balance outstanding and the excess refunded, if the discrepancy is less than $500.00. If the discrepancy is $500.00 or more, the excess will be transferred to the next unassessed fiscal period. The effective interest date of the transfer will be the date of assessment.

Corporation's name	Business Number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2018/12/31

Comparative Tax Summary

	Current Year	1st prior year	2nd prior year	3rd prior year	4th prior year
	2018/12/31	2017/12/31	2016/12/31	2015/12/31	2014/12/31
Information regarding the dividend taxation:					
LRIP - end of the previous year					
LRIP - end of the year					
GRIP - end of the previous year					
GRIP - end of the year					
Taxable Income:					
Net income (line 300)	183,273	209,395	181,726	3,034	
Donations and gifts (lines 312 to 315) -					
Taxable dividends deductible (line 320) -					
Part VI.1 tax deduction (line 325) -					
Other * -					
Taxable income (if negative, enter "0") =	183,273	209,395	181,726	3,034	
Taxable income under section 110.5 (line 355) +					
Adjusted taxable income =	183,273	209,395	181,726	3,034	
Federal Tax:					
Tax on taxable income at 38% (line 550)	69,644	79,570	69,056	1,153	
Recapture of investment tax credit (line 602) +					
Refund. tax on CCPC's invest. income (line 604) +					
Small business deduction (line 430) -	32,989	36,644	31,802	516	
Abatement (line 608) -	18,327	20,940	18,173	303	
M & P deduction (line 616) -					
Foreign non-business income (line 632) -					
Foreign business income (line 636) -					
Investment tax credit (line 652) -					
Other deductions and credits * -					
Part I tax payable (line 700) =	18,328	21,986	19,081	334	
Refundable portion of part I tax					
Part III.1 tax (line 710) +					
Part IV tax (line 712) +					
Other taxes payable * +					
Subtotal =	18,328	21,986	19,081	334	
Provincial (territorial) taxes less credits (line 760) +	6,414	9,422	8,177	137	
Capital tax (NS before july 2012, NB before 2009) (line 765) +					
Subtotal =	24,742	31,408	27,258	471	
Instalments (line 840) -		31,408			
Eligible dividend refund -					
Non-eligible dividend refund -					
Investment tax credit & other refunds -					
Total federal tax =	24,742		27,258	471	
Line 996 - Amended tax return:	–	–	–	–	–
Provincial or Territorial Tax Payable:					
Ontario income tax (net of credits) **					
Ontario capital tax ** +					
Ontario corporate minimum tax ** +					
Ontario premium tax +					
Manitoba capital tax *** +					
Saskatchewan capital tax +					
Alberta income tax +					
Subtotal =					
Instalments paid to provinces -					
Total provincial tax =					
Summary:					
Total federal tax	24,742		27,258	471	
Total provincial tax +					
Total tax =	24,742		27,258	471	

* The amounts displayed on lines "Other" are all listed in the Help. Press F1 to consult the context-sensitive help.

** For taxation years ending after December 31, 2008, this includes the "Provincial (territorial) taxes less credits" line in the **Federal Tax** part.

*** For taxation years ending after January 1, 2007, this includes the "Outstanding Balance Excluding Installments" line in the Manufacturing and processing corporations section of the MCT1.

Canada Revenue Agency

T2 Corporation Income Tax Return

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055 Do not use this area

This form serves as a federal, provincial, and territorial corporation income tax return, unless the corporation is located in Quebec or Alberta. If the corporation is located in one of these provinces, you have to file a separate provincial corporation return.

All legislative references on this return are to the federal Income Tax Act and Income Tax Regulations. This return may contain changes that had not yet become law at the time of publication.

Send one completed copy of this return, including schedules and the General Index of Financial Information (GIFI), to your tax centre or tax services office. You have to file the return within six months after the end of the corporation's tax year.

For more information see **canada.ca/taxes** or Guide T4012, T2 Corporation - Income Tax Guide.

Identification

Business number (BN) .... 001 821588092 RC 0001

Corporation's name

002 BIHH CONSULTING INC.

Address of head office

Has this address changed since the last time we were notified? .... 010 1 Yes [ ] 2 No [X]

If **yes**, complete lines 011 to 018.

011 349 TURF COURT

012

City	Province, territory, or state
015 OSHAWA	016 ON
Country (other than Canada) 017	Postal or Zip code 018 L1J7B2

Mailing address (if different from head office address)

Has this address changed since the last time we were notified? .... 020 1 Yes [ ] 2 No [X]

If **yes**, complete lines 021 to 028.

021 c/o

022

023

City	Province, territory, or state
025	026
Country (other than Canada) 027	Postal or Zip code 028

Location of books and records (if different from head office address)

Has this address changed since the last time we were notified? .... 030 1 Yes [ ] 2 No [X]

If **yes**, complete lines 031 to 038.

031 349 TURF COURT

032

City	Province, territory, or state
035 OSHAWA	036 ON
Country (other than Canada) 037	Postal or Zip code 038 L1J7B2

040 **Type of corporation at the end of the tax year** (tick one)

- [X] 1 Canadian-controlled private corporation (CCPC)
- [ ] 2 Other private corporation
- [ ] 3 Public corporation
- [ ] 4 Corporation controlled by a public corporation
- [ ] 5 Other corporation (specify)

If the type of corporation changed during the tax year, provide the effective date of the change .... 043 YYYY MM DD

To which tax year does this return apply?

Tax year start 060 2018/01/01 (YYYY MM DD) — Tax year-end 061 2018/12/31 (YYYY MM DD)

Has there been an acquisition of control resulting in the application of subsection 249(4) since the tax year start on line 060? ..... 063 1 Yes [ ] 2 No [X]

If **yes**, provide the date control was acquired .... 065 YYYY MM DD

Is the date on line 061 a deemed tax year-end according to subsection 249(3.1)? .... 066 1 Yes [ ] 2 No [X]

Is the corporation a professional corporation that is a member of a partnership? .... 067 1 Yes [ ] 2 No [X]

Is this the first year of filing after:

Incorporation? .... 070 1 Yes [ ] 2 No [X]

Amalgamation? .... 071 1 Yes [ ] 2 No [X]

If **yes**, complete lines 030 to 038 and attach Schedule 24.

Has there been a wind-up of a subsidiary under section 88 during the current tax year? .... 072 1 Yes [ ] 2 No [X]

If **yes**, complete and attach Schedule 24.

Is this the final tax year before amalgamation? .... 076 1 Yes [ ] 2 No [X]

Is this the final return up to dissolution? .... 078 1 Yes [ ] 2 No [X]

If an election was made under section 261, state the functional currency used 079

Is the corporation a resident of Canada? 080 1 Yes [X] 2 No [ ]

If **no**, give the country of residence on line 081 and complete and attach Schedule 97.

081

Is the non-resident corporation claiming an exemption under an income tax treaty? .... 082 1 Yes [ ] 2 No [X]

If **yes**, complete and attach Schedule 91.

If the corporation is exempt from tax under section 149, tick one of the following boxes:

085

- [ ] 1 Exempt under paragraph 149(1)(e) or (l)
- [ ] 2 Exempt under paragraph 149(1)(j)
- [ ] 3 Exempt under paragraph 149(1)(t)
- [ ] 4 Exempt under other paragraphs of section 149

Do not use this area

095 096 898

Attachments

Financial statement information: Use GIFI schedules 100, 125, and 141.

Schedules - Answer the following questions. For each **yes** response, **attach** the schedule to the T2 return, unless otherwise instructed.

		Yes	Schedule
Is the corporation related to any other corporations?	150		9
Is the corporation an associated CCPC?	160		23
Is the corporation an associated CCPC that is claiming the expenditure limit?	161		49
Does the corporation have any non-resident shareholders who own voting shares?	151		19
Has the corporation had any transactions, including section 85 transfers, with its shareholders, officers, or employees, other than transactions in the ordinary course of business? Exclude non-arm's length transactions with non-residents	162		11
If you answered **yes** to the above question, and the transaction was between corporations not dealing at arm's length, were all or substantially all of the assets of the transferor disposed of to the transferee?	163		44
Has the corporation paid any royalties, management fees, or other similar payments to residents of Canada?	164		14
Is the corporation claiming a deduction for payments to a type of employee benefit plan?	165		15
Is the corporation claiming a loss or deduction from a tax shelter?	166		T5004
Is the corporation a member of a partnership for which a partnership account number has been assigned?	167		T5013
Did the corporation, a foreign affiliate controlled by the corporation, or any other corporation or trust that did not deal at arm's length with the corporation have a beneficial interest in a non-resident discretionary trust (without reference to section 94)?	168		22
Did the corporation own any shares in one or more foreign affiliates in the tax year?	169		25
Has the corporation made any payments to non-residents of Canada under subsections 202(1) and/or 105(1) of the Income Tax Regulations?	170		29
Did the corporation have a total amount over CAN$1 million of reportable transactions with non-arm's length non-residents?	171		T106
For private corporations: Does the corporation have any shareholders who own 10% or more of the corporation's common and/or preferred shares?	173	X	50
Has the corporation made payments to, or received amounts from, a retirement compensation plan arrangement during the year?	172		—
Does the corporation earn income from one or more Internet web pages or websites?	180		88
Is the net income/loss shown on the financial statements different from the net income/loss for income tax purposes?	201	X	1
Has the corporation made any charitable donations; gifts of cultural or ecological property; or gifts of medicine?	202		2
Has the corporation received any dividends or paid any taxable dividends for purposes of the dividend refund?	203	X	3
Is the corporation claiming any type of losses?	204		4
Is the corporation claiming a provincial or territorial tax credit or does it have a permanent establishment in more than one jurisdiction?	205	X	5
Has the corporation realized any capital gains or incurred any capital losses during the tax year?	206		6
i) Is the corporation a CCPC and reporting a) income or loss from property (other than dividends deductible on line 320 of the T2 return), b) income from a partnership, c) income from a foreign business, d) income from a personal services business, e) income referred to in clause 125(1)(a)(i)(C) or 125(1)(a)(i)(B), f) aggregate investment income as defined in subsection 129(4), or g) an amount assigned to it under subsection 125(3.2) or 125(8); or ii) Is the corporation a member of a partnership and assigning its specified partnership business limit to a designated member under subsection 125(8)?	207		7
Does the corporation have any property that is eligible for capital cost allowance?	208		8
Does the corporation have any property that is eligible capital property?	210		10
Does the corporation have any resource-related deductions?	212		12
Is the corporation claiming deductible reserves (other than transitional reserves under section 34.2)?	213		13
Is the corporation claiming a patronage dividend deduction?	216		16
Is the corporation a credit union claiming a deduction for allocations in proportion to borrowing or an additional deduction?	217		17
Is the corporation an investment corporation or a mutual fund corporation?	218		18
Is the corporation carrying on business in Canada as a non-resident corporation?	220		20
Is the corporation claiming any federal, provincial, or territorial foreign tax credits, or any federal logging tax credits?	221		21
Does the corporation have any Canadian manufacturing and processing profits?	227		27
Is the corporation claiming an investment tax credit?	231		31
Is the corporation claiming any scientific research and experimental development (SR&ED) expenditures?	232		T661
Is the total taxable capital employed in Canada of the corporation and its related corporations over $10,000,000?	233		33/34/35
Is the total taxable capital employed in Canada of the corporation and its associated corporations over $10,000,000?	234		—
Is the corporation subject to gross Part VI tax on capital of financial institutions?	238		38
Is the corporation claiming a Part I tax credit?	242		42
Is the corporation subject to Part IV.1 tax on dividends received on taxable preferred shares or Part VI.1 tax on dividends paid?	243		43
Is the corporation agreeing to a transfer of the liability for Part VI.1 tax?	244		45
Is the corporation subject to Part II - Tobacco Manufacturers' surtax?	249		46
For financial institutions: Is the corporation a member of a related group of financial institutions with one or more members subject to gross Part VI tax?	250		39
Is the corporation claiming a Canadian film or video production tax credit refund?	253		T1131
Is the corporation claiming a film or video production services tax credit refund?	254		T1177
Is the corporation subject to Part XIII.1 tax? (Show your calculations on a sheet that you identify as Schedule 92.)	255		92

Attachments (continued)

	Line	Yes	Schedule
Did the corporation have any foreign affiliates in the tax year?	271		T1134
Did the corporation own or hold specified foreign property where the total cost amount of all such property, at any time in the year, was more than CAN$100,000?	259		T1135
Did the corporation transfer or loan property to a non-resident trust?	260		T1141
Did the corporation receive a distribution from or was it indebted to a non-resident trust in the year?	261		T1142
Has the corporation entered into an agreement to allocate assistance for SR&ED carried out in Canada?	262		T1145
Has the corporation entered into an agreement to transfer qualified expenditures incurred in respect of SR&ED contracts?	263		T1146
Has the corporation entered into an agreement with other associated corporations for salary or wages of specified employees for SR&ED?	264		T1174
Did the corporation pay taxable dividends (other than capital gains dividends) in the tax year?	265	X	55
Has the corporation made an election under subsection 89(11) not to be a CCPC?	266		T2002
Has the corporation revoked any previous election made under subsection 89(11)?	267		T2002
Did the corporation (CCPC or deposit insurance corporation (DIC)) pay eligible dividends, or did its general rate income pool (GRIP) change in the tax year?	268		53
Did the corporation (other than a CCPC or DIC) pay eligible dividends, or did its low rate income pool (LRIP) change in the tax year?	269		54

Additional information

	Line	1 Yes	2 No
Did the corporation use the International Financial Reporting Standards (IFRS) when it prepared its financial statements?	270		X
Is the corporation inactive?	280		X

What is the corporation's main revenue-generating business activity?
541514 Computer systems design and related services (except video game desi

Specify the principal products mined, manufactured, sold, constructed, or services provided, giving the approximate percentage of the total revenue that each product or service represents.

			%
284	CONSULTING SERVICES	285	100.00 %
286		287	%
288		289	%

	Line	1 Yes	2 No
Did the corporation immigrate to Canada during the tax year?	291		X
Did the corporation emigrate from Canada during the tax year?	292		X
Do you want to be considered as a quarterly instalment remitter if you are eligible?	293		
If the corporation was eligible to remit instalments on a quarterly basis for part of the tax year, provide the date the corporation ceased to be eligible	294	YYYY MM DD	
If the corporation's major business activity is construction, did you have any subcontractors during the tax year?	295		

Taxable income

	Line	Amount	Line	Amount	
Net income or (loss) for income tax purposes from Schedule 1, financial statements, or GIFI			300	183,273	A
Deduct:					
Charitable donations from Schedule 2	311				
Cultural gifts from Schedule 2	313				
Ecological gifts from Schedule 2	314				
Gifts of medicine made before March 22, 2017, from Schedule 2	315				
Taxable dividends deductible under section 112 or 113, or subsection 138(6) from Schedule 3	320				
Part VI.1 tax deduction*	325				
Non-capital losses of previous tax years from Schedule 4	331				
Net capital losses of previous tax years from Schedule 4	332				
Restricted farm losses of previous tax years from Schedule 4	333				
Farm losses of previous tax years from Schedule 4	334				
Limited partnership losses of previous tax years from Schedule 4	335				
Taxable capital gains or taxable dividends allocated from a central credit union	340				
Prospector's and grubstaker's shares	350				
Subtotal			▶		B
Subtotal (amount A **minus** amount B) (if negative, enter "0")				183,273	C
Section 110.5 additions or subparagraph 115(1)(a)(vii) additions			355		D
Taxable income (amount C **plus** amount D)			360	183,273	
Income exempt under paragraph 149(1)(t)			370		
Taxable income for a corporation with exempt income under paragraph 149(1)(t) (line 360 **minus** line 370)				183,273	Z
Taxable income for the year from a personal services business					Z.1

* This amount is equal to 3.5 times the Part VI.1 tax payable at line 724 on page 9.

Small business deduction

Canadian-controlled private corporations (CCPCs) throughout the tax year

Income from active business carried on in Canada from Schedule 7	400	183,273	A
Taxable income from line 360 on page 3, **minus** 100/28 3.57143 of the amount on line 632* on page 8, **minus** 4.00000 times the amount on line 636** on page 8, and **minus** any amount that, because of federal law, is exempt from Part I tax	405	183,273	B
Business limit (see notes 1 and 2 below)	410	500,000	C

Notes:

1. For CCPCs that are not associated, enter $ 500,000 on line 410. However, if the corporation's tax year is less than 51 weeks, prorate this amount by the number of days in the tax year **divided** by 365, and enter the result on line 410.
2. For associated CCPCs, use Schedule 23 to calculate the amount to be entered on line 410.

Business limit reduction:

Amount C 500,000 x 415 *** D / 11,250 = E1

Amount C 500,000 x 5.00000 x (Adjusted aggregate investment income**** - 50,000) / 500,000 = E2

Business limit reduction (amounts E1 or E2, whichever is greater)****			E
Reduced business limit (amount C **minus** amount E) (if negative, enter "0")	425	500,000	F
Business limit the CCPC assigns under subsection 125(3.2) (from line 515 below)			G
Amount F **minus** amount G	427	500,000	H

Small business deduction

Amount A, B, C, or H, whichever is the least 183,273 x Number of days in the tax year before January 1, 2018 ( ) / Number of days in the tax year 365 x 17.5 % = <NIL> 1

Amount A, B, C, or H, whichever is the least 183,273 x Number of days in the tax year after December 31, 2017, and before January 1, 2019 365 / Number of days in the tax year 365 x 18.0 % = 32,989 2

Amount A, B, C, or H, whichever is the least 183,273 x Number of days in the tax year after December 31, 2018 ( ) / Number of days in the tax year 365 x 19.0 % = <NIL> 3

Total of amounts 1, 2 and 3 (enter amount I at amount J on page 8) 430 32,989 I

* Calculate the amount of foreign non-business income tax credit deductible on line 632 without reference to the refundable tax on the CCPC's investment income (line 604) and without reference to the corporate tax reductions under section 123.4.

** Calculate the amount of foreign business income tax credit deductible on line 636 without reference to the corporation tax reductions under section 123.4.

*** **Large corporations**

- If the corporation is not associated with any corporations in both the current and previous tax years, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **prior** year **minus** $10,000,000) x 0.225%.
- If the corporation is not associated with any corporations in the current tax year, but was associated in the previous tax year, the amount to be entered on line 415 is: (total taxable capital employed in Canada for the **current** year **minus** $10,000,000) x 0.225%.
- For corporations associated in the current tax year, see Schedule 23 for the special rules that apply.

**** **For taxation years starting after 2018**, the business limit reduction under subparagraph 125(5.1) ITA is the greater of the following amounts:

1) Amount E1 based on the taxable capital employed in Canada for the corporation and associated corporations in the last taxation year ending in the preceding calendar year; and,
2) Amount E2 based on the total adjusted aggregate investment income for the corporation and associated corporations in all the taxation years ending in the preceding calendar year.

For more information, consult the Help (F1).

Specified corporate income and assignment under subsection 125(3.2)

Applicable to tax years that begin after March 21, 2016
Except that, if the tax year of your corporation started before **and** ends on or after March 22, 2016 and in the tax year of a CCPC, you can make an assignment of business limit to that other CCPC if its tax year started after March 21, 2016.

	J1 Name of corporation receiving the income and assigned amount	J Business number of the corporation receiving the assigned amount 490	K Income paid under clause 125(1)(a)(i)(B) to the corporation identified in column J (see note 3) 500	L Business limit assigned to corporation identified in column J (see note 4) 505
1.				
		Total	510	515

Notes:

3. This amount is [as defined in subsection 125(**)ecified corporate income** (a)(i)] the total of all am s each of which is income from an active business of the corporation for the year from the provision of services or property to a private corporation (directly or indirectly, in any manner whatever) if

   (A) at any time in the year, the corporation (or one of its shareholders) or a person who does not deal at arm's length with the corporation (or one of its shareholders) holds a direct or indirect interest in the private corporation, and

   (B) it is not the case that all or substantially all of the corporation's income for the year from an active business is from the provision of services or property to
   (I) persons (other than the private corporation) with which the corporation deals at arm's length, or
   (II) partnerships with which the corporation deals at arm's length, other than a partnership in which a person that does not deal at arm's length with the corporation holds a direct or indirect interest.

4. The amount of the business limit you assign to a CCPC cannot be greater than the amount determined by the formula A – B, where A is the amount of income referred to in column K in respect of that CCPC and B is the portion of the amount described in A that is deductible by you in respect of the amount of income referred to in clauses 125(1)(a)(i)(A) or (B) for the year. The amount on line 515 cannot be greater than the amount on line 425.

General tax reduction for Canadian-controlled private corporations

Canadian-controlled private corporations throughout the tax year

Taxable income from page 3 (line 360 or amount Z, whichever applies)				183,273	A
Lesser of amounts 9B and 9H from Part 9 of Schedule 27			B		
Amount 13K from Part 13 of Schedule 27			C		
Personal services business income	432		D		
Amount used to calculate the credit union deduction (amount F from Schedule 17)			E		
Amount from line 400, 405, 410, or 427 on page 4, whichever is the least		183,273	F		
Aggregate investment income from line 440 on page 6*			G		
Subtotal (**add** amounts B to G)		183,273	▶	183,273	H
Amount A **minus** amount H (if negative, enter "0")					I
General tax reduction for Canadian-controlled private corporations - Amount I **multiplied** by 13.00 %					J

Enter amount J on line 638 on page 8.

* Except for a corporation that is, throughout the year, a cooperative corporation (within the meaning assigned by subsection 136(2)) or a credit union.

General tax reduction

Do not complete this area if you are a Canadian-controlled private corporation, an investment corporation, a mortgage investment corporation, a mutual fund corporation, or any corporation with taxable income that is not subject to the corporation tax rate of 38%.

Taxable income from page 3 (line 360 or amount Z, whichever applies)					K
Lesser of amounts 9B and 9H from Part 9 of Schedule 27			L		
Amount 13K from Part 13 of Schedule 27			M		
Personal services business income	434		N		
Amount used to calculate the credit union deduction (amount F from Schedule 17)			O		
Subtotal (**add** amounts L to O)			▶		P
Amount K **minus** amount P (if negative, enter "0")					Q
General tax reduction - Amount Q **multiplied** by 13.00 %					R

Enter amount R on line 639 on page 8.

Refundable portion of Part I tax

Canadian-controlled private corporations throughout the tax year

Aggregate investment income from Schedule 7	440		x 30 2 / 3 % =		A
Foreign non-business income tax credit from line 632 on page 8				B	
Deduct:					
Foreign investment income from Schedule 7	445		x 8 % =	C	
Subtotal (amount B **minus** amount C) (if negative, enter "0")				▶	D
Amount A **minus** amount D (if negative, enter "0")					E
Taxable income from line 360 on page 3		183,273 F			
Deduct:					
Amount from line 400, 405, 410, or 427 on page 4, whichever is the least	183,273 G				
Foreign non-business income tax credit from line 632 on page 8 . . . ____ X 75 / 29 =	H				
Foreign business income tax credit from line 636 on page 8 . . . ____ X 4.00000 =	I				
Subtotal (total of amounts G, H and I)	183,273 ▶	183,273 J			
Subtotal (amount F **minus** amount J) (if negative, enter "0")		K x 30 2 / 3 % =			L
Part I tax payable minus investment tax credit refund (line 700 **minus** line 780 from page 9)				18,328	M
Refundable portion of Part I tax - Amount E, L, or M, whichever is the least	450			<NIL>	N

Refundable dividend tax on hand

Eligible refundable dividend tax on hand account (ERDTOH)* (applicable to tax years that start after 2018)

Eligible refundable dividend tax on hand at the end of the previous tax year		a		
Dividend refund from the ERDTOH for the previous tax year		b		
Subtotal (amount a **minus** amount b)			▶	O1
Part IV tax payable attributable to eligible dividends received from unconnected corporations (amount N1 from Schedule 3)		c		
Part IV tax attributable to taxable dividends received from connected corporations which generated a dividend refund from their ERDTOH account (amount N2 from Schedule 3)		d		
Net eligible refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation		e		
Subtotal (**add** amounts c, d and e)			▶	R1
Eligible refundable dividend tax on hand at the end of the tax year (amount O1 **plus** amount R1)				R2

Refundable dividend tax on hand (for tax years that start after 2018, non-eligible refundable dividend tax on hand account (NERDTOH)*)

Refundable dividend tax on hand at the end of the previous tax year (for tax years that start after 2018, Non-eligible refundable dividend tax on hand at the end of the previous tax year)	460			
Dividend refund for the previous tax year (for tax years that start after 2018, Dividend refund from the NERDTOH for the previous tax year)	465			
Subtotal (line 460 **minus** line 465)			▶	O2
Refundable portion of Part I tax from line 450 above		P		
Total Part IV tax payable from line 360 in Schedule 3 (for tax years that start after 2018, Total Part IV tax payable less the Part IV tax attributable to the ERDTOH account (amount N3 from Schedule 3) (if negative, enter « 0 »))		Q		
Net refundable dividend tax on hand transferred from a predecessor corporation on amalgamation, or from a wound-up subsidiary corporation (for tax years that start after 2018, Net non-eligible refundable dividend tax on hand transferred)	480			
Subtotal (**add** amounts P, Q and line 480)			▶	R3
Refundable dividend tax on hand at the end of the tax year (amount O2 **plus** amount R3) (for tax years that start after 2018, Non-eligible refundable dividend tax on hand at the end of the tax year)				R4
Refundable dividend tax on hand at the end of the tax year (amount R4) (for tax years that start after 2018, (amount R2 **plus** amount R4))			485	<NIL>

* For more information, consult the Help (F1).

Dividend refund

Private and subject corporations at the time taxable dividends were paid in the tax year

Dividend refund attributable to eligible dividends paid in the tax year* (applicable to tax years that start after 2018)

Eligible Dividend paid in the tax year	x 38 1 / 3 % =	S1		
Eligible refundable dividend tax on hand at the end of the tax year (amount R2)		T1		
Dividend refund attributable to the ERDTOH (amount S1 or T1, whichever is less)			▶	U1

Dividend refund (for tax years that start after 2018, dividend refund attributable to non-eligible dividends paid in the tax year*)

Taxable dividends paid in the tax year from line 460 of Schedule 3 (for tax years that start after 2018, Taxable non-eligible dividends paid in the tax year)	125,000 x 38 1 / 3 % =	47,917 S2		
Refundable dividend tax on hand at the end of the tax year from line 485 above (for tax years that start after 2018, non-eligible refundable dividend tax on hand at the end of the tax year (amount R4))		T2		
Dividend refund (amount S2 or T2, whichever is less) (for tax years that start after 2018, Dividend refund attributable to the NERDTOH)			▶	U2

For tax years that start after 2018:

Amount S2 **minus** amount T2 (if negative, enter "0")		S3		
Eligible refundable dividend tax on hand minus dividend refund attributable to the ERDTOH (amount T1 **minus** amount U1)		T3		
Additional dividend refund attributable to the ERDTOH* (amount S3 or T3, whichever is less).			▶	U3
Dividend refund (amount U2) (for tax year that start after 2018, (amount U1 plus amount U2 plus amount U3))				U

Enter amount U on line 784 on page 9.

* For more information, consult the Help (F1).

Part I tax

Base amount Part I tax - Taxable income from page 3 (line 360 or amount Z, whichever applies) **multiplied** by 38 % .... **550** 69,644 A

Additional tax on personal services business income (section 123.5)
Taxable income from a personal services business .... **555** ______ X 5.000% = **560** ______ B

Recapture of investment tax credit from Schedule 31 .... **602** ______ C

Calculation for the refundable tax on the Canadian-controlled private corporation's (CCPC) investment income
(if it was a CCPC throughout the tax year)

Aggregate investment income from line 440 on page 6 .... ______ D

Taxable income from line 360 on page 3 .... 183,273 E

Deduct:

Amount from line 400, 405, 410, or 427 on page 4, whichever is the least .... 183,273 F

Net amount (amount E **minus** amount F) ______ ▶ ______ G

Refundable tax on CCPC's investment income - 10 2 / 3 % of whichever is less: amount D or amount G .... **604** ______ H

Subtotal (**add** amounts A, B, C, and H) 69,644 I

Deduct:

Small business deduction from line 430 on page 4		32,989	J
Federal tax abatement	**608**	18,327	
Manufacturing and processing profits deduction from Schedule 27	**616**		
Investment corporation deduction	**620**		
Taxed capital gains **624** ______			
Additional deduction - credit unions from Schedule 17	**628**		
Federal foreign non-business income tax credit from Schedule 21	**632**		
Federal foreign business income tax credit from Schedule 21	**636**		
General tax reduction for CCPCs from amount J on page 5	**638**		
General tax reduction from amount R on page 5	**639**		
Federal logging tax credit from Schedule 21	**640**		
Eligible Canadian bank deduction under section 125.21	**641**		
Federal qualifying environmental trust tax credit	**648**		
Investment tax credit from Schedule 31	**652**		
Subtotal		51,316	▶ 51,316 K

Part I tax payable - Amount I **minus** amount K .... 18,328 L

Enter amount L on line 700 on page 9.

Privacy statement

Summary of tax and credits

Federal tax

Part I tax payable from amount L on page 8	700	18,328
Part II surtax payable from Schedule 46	708	
Part III.1 tax payable from Schedule 55	710	
Part IV tax payable from Schedule 3	712	
Part IV.1 tax payable from Schedule 43	716	
Part VI tax payable from Schedule 38	720	
Part VI.1 tax payable from Schedule 43	724	
Part XIII.1 tax payable from Schedule 92	727	
Part XIV tax payable from Schedule 20	728	
Total federal tax		18,328

Add provincial or territorial tax:

Provincial or territorial jurisdiction 750 ON

(if more than one jurisdiction, enter "multiple" and complete Schedule 5)

Net provincial or territorial tax payable (except Quebec and Alberta)	760	6,414
Total tax payable	770	24,742 A

Deduct other credits:

Investment tax credit refund from Schedule 31	780	
Dividend refund from amount U on page 7	784	
Federal capital gains refund from Schedule 18	788	
Federal qualifying environmental trust tax credit refund	792	
Canadian film or video production tax credit refund (Form T1131)	796	
Film or video production services tax credit refund (Form T1177)	797	
Tax withheld at source	800	
Total payments on which tax has been withheld	801	
Provincial and territorial capital gains refund from Schedule 18	808	
Provincial and territorial refundable tax credits from Schedule 5	812	
Tax instalments paid	840	
Total credits	890	<NIL> ▶ <NIL> B

Balance (amount A **minus** amount B) 24,742

Refund code 894 Overpayment

Direct deposit request

To have the corporation's refund deposited directly into the corporation's bank account at a financial institution in Canada, or to change banking information you already gave us, complete the information below:

☐ Start ☐ Change information

910 Branch number

914 Institution number

918 Account number

If the result is positive, you have a **balance unpaid**. If the result is negative, you have an **overpayment**. Enter the amount on whichever line applies. Generally, we do not charge or refund a difference of $2 or less.

Balance unpaid 24,742

For information on how to make your payment, go to **canada.ca/payments**.

If the corporation is a Canadian-controlled private corporation throughout the tax year, does it qualify for the one-month extension of the date the balance of tax is due? 896 1 Yes ☒ 2 No ☐

If this return was prepared by a tax preparer for a fee, provide their EFILE number 920 D9533

Certification

I, 950 OLIVEIRA (Last name) 951 HAROLDO (First name) 954 DIRECTOR (Position, office, or rank)

am an authorized signing officer of the corporation. I certify that I have examined this return, including accompanying schedules and statements, and that the information given on this return is, to the best of my knowledge, correct and complete. I also certify that the method of calculating income for this tax year is consistent with that of the previous tax year except as specifically disclosed in a statement attached to this return.

955 2019/05/07 Date (yyyy/mm/dd) — Signature of the authorized signing officer of the corporation — 956 (905)643-0112 Telephone number

Is the contact person the same as the authorized signing officer? If **no**, complete the information below 957 1 Yes ☒ 2 No ☐

958 Name of other authorized person 959 Telephone number

Language of correspondence - Langue de correspondance

Indicate your language of correspondence by entering **1** for English or **2** for French.
Indiquez votre langue de correspondance en inscrivant **1** pour anglais ou **2** pour français. 990 1

PREPARED WITHOUT AUDIT OR REVIEW FROM INFORMATION SUPPLIED BY THE TAXPAYER.

Canada Revenue Agency

Schedule 1

Net Income (Loss) for Income Tax Purposes

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2018/12/31

- The purpose of this schedule is to provide a reconciliation between the corporation's net income (loss) as reported on the financial statements and its net income (loss) for tax purposes. For more information, see the *T2 Corporation Income Tax Guide*.
- All legislative references are to the *Income Tax Act*.

Net income (loss) after taxes and extraordinary items from line 9999 of Schedule 125			153,772	A
Add:				
Provision for income taxes - current	101	24,742		
Interest and penalties on taxes	103	1,495		
Non-deductible meals and entertainment expenses				
- Non-deductible meals and entertainment expenses at 50%				
6,528 - = 6,528				
6,528 x 50 % = 3,264				
Total	121	3,264		
Total (lines 101 to 199)	500	29,501	29,501	B
Amount A **plus** amount B			183,273	C
Deduct:				
Total (lines 401 to 499)	510		<NIL>	D
Net income (loss) for income tax purposes (amount C **minus** amount D)			183,273	E
Enter amount E on line 300 of the T2 return.				

Canada Revenue Agency

Dividends Received, Taxable Dividends Paid, and Part IV Tax Calculations

Schedule 3

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2018/12/31

- Corporations must use this schedule to report:
  - non-taxable dividends under section 83;
  - deductible dividends under subsection 138(6);
  - taxable dividends deductible from income under section 112, subsection 113(2) and paragraphs 113(1)(a), (a.1), (b) or (d); or
  - taxable dividends paid in the tax year that qualify for a dividend refund.
- All legislative references are to the federal *Income Tax Act*.
- The calculations in this schedule apply only to private or subject corporations.
- A recipient corporation is **connected** with a payer corporation at any time in a tax year, if at that time the recipient corporation:
  - controls the payer corporation, other than because of a right referred to in paragraph 251(5)(b); or
  - owns more than 10% of the issued share capital (with full voting rights), and shares that have a fair market value of more than 10% of the fair market value of all shares of the payer corporation.
- If you need more space, continue on a separate schedule.
- File one completed copy of this schedule with your *T2 Corporation Income Tax Return*.
- Column F1 - Enter the amount of dividends received reported in column 240 that are eligible.
- Column F2 - Enter the code that applies to the deductible taxable dividend.

Part 1 - Dividends received in the tax year

- Do **not** include dividends received from foreign non-affiliates.
- Complete columns B, C, D, H and I **only if** the payer corporation is **connected**.

Important instructions to follow if the payer corporation is connected

- If your corporation's tax year-end is different than that of the **connected** payer corporation, dividends could have been received from more than one tax year of the payer corporation. If so, **use a separate line** to provide the information according to each tax year of the payer corporation.
- When completing column J and K use the **special calculations provided in the notes**.

	A Name of payer corporation (from which the corporation received the dividend) 200	B Enter 1 if payer corporation is **connected** 205	C Business Number of **connected** corporation 210	D Tax year-end of the payer corporation in which the sections 112/113 and subsection 138(6) dividends in column F were paid YYYY/MM/DD 220	E Non-taxable dividends under section 83 230
1.					

Total of column E (enter amount on line 402 of Schedule 1)

	F Taxable dividends deductible from taxable income under section 112, subsections 113(2) and 138(6), and paragraphs 113(1)(a), (a.1), (b), or (d) note 1 240	F1 Eligible dividends (included in column F)	F2	G Dividend included in column F that was received **before** 2016 241	H Total taxable dividends paid by **connected** payer corporation (for tax year in column D) 250	I Dividend refund of the **connected** payer corporation (for tax year in column D) note 2 260	J Part IV tax before deductions. Dividends (from column G) received **before** 2016 **multiplied** by 33 1/3 % note 3 270	K Part IV tax before deductions. Dividends received **after** 2015 (column F **minus** column G) **multiplied** by 38 1/3 % note 4 275
1.								

Total of column F (include this amount on line 320 of the T2 return)

Total of column J (enter amount on line a in Part 2)

Total of column K (enter amount on line b in Part 2)

1 If taxable dividends are received, enter the amount in column 240, but if the corporation is not subject to Part IV tax (such as a public corporation other than a subject corporation as defined in subsection 186(3)), enter "0" in column 270 or column 275 as applicable according to the date received. Life insurers are not subject to Part IV tax on subsection 138(6) dividends.

2 If the connected payer corporation's tax year ends after the corporation's balance-due day for the tax year (two or three months, as applicable), you have to estimate the payer's dividend refund when you calculate the corporation's Part IV tax payable.

3 For dividends received **before** 2016 from **connected** corporations, Part IV tax on dividends is equal to: column G **multiplied** by column I **divided** by column H.

4 For dividends received **after** 2015 from **connected** corporations, Part IV tax on dividends is equal to: column I **divided** by column H **multiplied** by the result of column F **minus** column G.

Corporation's name	Business Number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2018/12/31

Part 2 - Calculation of Part IV tax payable

Part IV tax on dividends received **before** 2016, before deductions (total of column J in part 1) .... a

Part IV tax on dividends received **after** 2015, before deductions (total of column K in part 1) .... b

Part IV tax before deductions (amount a **plus** amount b) .... ▶ L

Deduct:

Part IV.I tax payable on dividends subject to Part IV tax (from line 360 of Schedule 43) 320

Part of the amount on line 360 of Schedule 43 attributable to taxable dividends received from unconnected corporations ....

Subtotal (amount L **minus** line 320) M

Deduct:

Current-year non-capital loss claimed to reduce Part IV tax .... 330 c

Non-capital losses from previous years claimed to reduce Part IV tax .... 335 d

Current-year farm loss claimed to reduce Part IV tax .... 340 e

Farm losses from previous years claimed to reduce Part IV tax .... 345 f

Total losses applied against Part IV tax (total of amounts c to f) g

If your tax year begins after December 31, 2015:

Amount g **multiplied** by 38 1 / 3 % .... h

If your tax year begins before January 1, 2016:

Amount b or M whichever is less

÷ 38 1 / 3 % = 1

Amount 1 or g, whichever is less 2

Amount g **minus** amount 2 3

Amount 2 * 38 1 / 3 % = i

Amount 3 * 33 1 / 3 % = j

Subtotal (amount i **plus** amount j) k

Amount h or amount k, whichever applies depending on your tax year start date .... N

Part IV tax payable (amount M **minus** amount N, if negative enter "0") 360
(enter amount on line 712 of the T2 return)

Part of the amount on line 360 attributable to:

- Eligible dividends received from unconnected corporations N1
- Taxable dividends received from connected corporations which generated a dividend refund from their ERDTOH account N2
- Other taxable dividends N3

Note: The total of amounts N1, N2 and N3 cannot be greater than the amount on line 360. For more information, consult the Help (F1).

Part 3 - Taxable dividends paid in the tax year that qualify for a dividend refund

If your corporation's tax year-end is different than that of the connected recipient corporation, your corporation could have paid dividends in more than one tax year of the recipient corporation. If so, use a separate line to provide the information according to each tax year of the recipient corporation. For more details, consult the Help.

	O	P	Q	R	R1
	Name of connected recipient corporation 400	Business Number 410	Tax year-end of connected recipient corporation in which the dividends in column R were received YYYY / MM / DD 420	Taxable dividends paid to connected corporations 430	Eligible dividends (included in column R)
1.					
			Total of column R		

Total taxable dividends paid in the tax year to other than connected corporations 450 125,000

Eligible dividends (included in line 450) 450a

Total taxable dividends paid in the tax year that qualify for a dividend refund
(total of column R **plus** line 450) 460 125,000

Corporation's name	Business Number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2018/12/31

Part 4 - Total dividends paid in the tax year

Complete this part if the total taxable dividends paid in the tax year that qualify for a dividend refund (line 460) is different from the total dividends paid in the tax year.

Total dividends paid in the tax year			500	125,000
Deduct:				
Dividends paid out of capital dividend account	510			
Capital gains dividends	520			
Dividends paid on shares described in subsection 129(1.2)	530			
Taxable dividends paid to a controlling corporation that was bankrupt at any time in the year	540			
Subtotal (total of lines 510 to 540)			▶	S
Total taxable dividends paid in the tax year that qualify for a dividend refund (Line 500 **minus** amount S)				125,000 T

Canada Revenue Agency

SHAREHOLDER INFORMATION

SCHEDULE 50

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2018/12/31

All private corporations must complete this schedule for any shareholder who holds 10% or more of the corporation's common and/or preferred shares.

		Provide only one number per shareholder				
	Name of shareholder (after name, indicate in brackets if the shareholder is a corporation, partnership, individual, or trust) 100	Business Number (if a corporation is not registered, enter "NR") 200	Social insurance number 300	Trust number 350	Percentage common shares 400	Percentage preferred shares 500
1.	HAROLDO OLIVEIRA		923886188		100.000	
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						

Canada Revenue Agency

Schedule 500

Ontario Corporation Tax Calculation

Corporation's name	Business number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2018/12/31

- Use this schedule if the corporation had a permanent establishment, under section 400 of the federal Income Tax Regulations, in Ontario at any time in the tax year and had Ontario taxable income in the year.
- Legislative references are to the federal Income Tax Act and Income Tax Regulations.
- This schedule is a worksheet only and is not required to be filed with your T2 Corporation Income Tax Return.

Part 1 - Ontario basic income tax

Ontario taxable income *	183,273	A
Ontario basic rate of tax for the year	11.50000 %	B
Ontario basic income tax (amount A **multiplied** by amount B **)	21,076	C

* If the corporation has a permanent establishment only in Ontario, enter the amount from line 360 or amount Z, whichever applies, of the T2 return. Otherwise, enter the taxable income allocated to Ontario from column F in Part 1 of Schedule 5.

** If the corporation has a permanent establishment in more than one jurisdiction, or is claiming an Ontario tax credit in addition to Ontario basic income tax, or has Ontario corporate minimum tax or Ontario special additional tax on life insurance corporations payable, enter amount C on line 270 of Schedule 5, Tax Calculation Supplementary - Corporations. Otherwise, enter it on line 760 of the T2 return.

Part 2 - Ontario small business deduction (OSBD)

Complete this part if the corporation claimed the federal small business deduction under subsection 125(1).

Amount from line 400 of the T2 return	183,273	1		
Amount from line 405 of the T2 return	183,273	2		
Amount from line 427 of the T2 return (note)	500,000	3		
Enter the least of amounts 1, 2 or 3	183,273	▶	183,273	D

Ontario domestic factor (ODF): Taxable income for Ontario * 183,273.00 / Taxable income for all provinces ** 183,273 = 1.00000 E

Amount D **multiplied** by amount E	183,273	4		
Ontario taxable income (amount A from Part 1)	183,273	5		
Ontario small business income (lesser of amount 4 or amount 5)	183,273	▶	183,273	F

Ontario small business deduction rate for the year

Number of days in the tax year before January 1, 2018 / Number of days in the tax year 365 x 7.00 % = ______ % G1

Number of days in the tax year after December 31, 2017 365 / Number of days in the tax year 365 x 8.00 % = 8.00000 % G2

OSBD rate for the year (rate G1 **plus** rate G2)	8.00000 %	▶	8.00000 %	G
Ontario small business deduction (amount F **multiplied by** rate G)			14,662	H

Enter amount H on line 402 of Schedule 5.

* Enter amount A from Part 1.

** Includes the territories and the offshore jurisdictions for Nova Scotia and Newfoundland and Labrador.

Note: On November 15, 2018, the Government of Ontario announced, in Bill 57, that the reduction in the business limit relating to the amount of passive investment income for taxation years starting after December 31, 2018, will not be applied when calculating the Ontario Small Business Deduction. As a result, the calculation on line 3 does not take the amount on line E2 of Schedule 200 (**T2**) into account.

Corporation's name	Business Number	Tax year-end Year Month Day
BIHH CONSULTING INC.	821588092 RC 0001	2018/12/31

Part 3 - Ontario adjusted small business income

Complete this part if the corporation was a Canadian-controlled private corporation throughout the tax year and is claiming the Ontario tax credit for manufacturing and processing or the Ontario credit union tax reduction.

Ontario adjusted small business income (lesser of amount D and amount 5) .... 183,273 I

Enter amount I at amount K in Part 4 of this schedule or at amount B in Part 2 of Schedule 502, Ontario Tax Credit for Manufacturing and Processing, whichever applies.

Part 4 - Credit union tax reduction

Complete this part and Schedule 17, Credit Union Deductions, if the corporation was a credit union throughout the tax year.

Amount D from Part 3 of Schedule 17 .... J

Ontario adjusted small business income (amount I) .... 183,273 K

Subtotal (amount J **minus** amount K, if negative, enter "0") L

Amount L **multiplied** by amount G .... M

Ontario domestic factor (amount E) .... 1.00000 N

Ontario credit union tax reduction (amount M **multiplied** by amount N) .... O
Enter amount O on line 410 of Schedule 5.

BIHH CONSULTING INC.

FINANCIAL STATEMENTS

DECEMBER 31, 2019

UNAUDITED

MELISSA L. COULSON
CPA, CA, LPA

MELISSA L.
COULSON
CPA, CA, LPA

A Professional Corporation

35 Hugh Street
Milton, Ontario L9T 2C7
Tel: 905.876.4633
TF: 1.877.289.2292
Fax: 905.876.2064
melissacoulson.ca

Notice to Reader

On the basis of information provided by the management, I have compiled the balance sheet of BIHH Consulting Inc. as at December 31, 2019 and the statement of operations and retained earnings for the year then ended. I have not performed an audit or a review engagement in respect of these financial statements and, accordingly, I express no assurance thereon. Readers are cautioned that these statements may not be appropriate for their purposes.

Melissa Coulson

Melissa L. Coulson, CPA, CA
A Professional Corporation
Licensed Public Accountant

October 6, 2020
Milton, Ontario

BIHH Consulting Inc.

BALANCE SHEET

As at December 31

	2019	2018
	$	$
ASSETS		
Current		
Cash	**40,344**	150,969
Due from shareholder	**204,526**	39,538
	244,870	190,507
LIABILITIES & SHAREHOLDER'S EQUITY		
Current		
Accounts payable and accrued liabilities	**1,000**	1,000
Government remittances payable	**20,367**	24,285
Corporate taxes payable	**20,300**	24,742
Total current liabilities	**41,667**	50,027
Shareholder's equity		
Share capital	**10**	10
Retained earnings	**203,193**	140,470
Total shareholder's equity	**203,203**	140,480
	244,870	190,507

Prepared without audit or review - see notice to reader

BIHH Consulting Inc.

STATEMENT OF OPERATIONS AND RETAINED EARNINGS

Year ended December 31

	2019 $	2018 $
REVENUE	**185,281**	221,012
EXPENSES		
Travel	**16,174**	31,165
Meals and entertainment	**7,266**	6,528
Telephone and utilities	**1,461**	2,002
Interest and bank charges	**1,307**	1,753
Professional fees	**1,050**	1,050
	27,258	42,498
Income before income taxes	**158,023**	178,514
Provision for income taxes	**20,300**	24,742
Net income	**137,723**	153,772
Retained earnings, beginning of the year	**140,470**	111,698
Dividends paid	**(75,000)**	(125,000)
Retained earnings, end of the year	**203,193**	140,470

Prepared without audit or review - see notice to reader

For English information see back of copy 2
Renseignements en français : verso de la copie 3
2 T4 (20) Protected B when completed / Protégé B une fois rempli

CAPGEMINI CANADA INC
1660 TECH AVENUE UNIT 3A
MISSISSAUGA ON L4W 5S7
CANADA

Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Year / Année: 2020

14	Employment income - line 10100 / Revenus d'emploi - ligne 10100	235273 19
22	Income tax deducted - line 43700 / Impôt sur le revenu retenu - ligne 43700	83426 48
12	Social insurance number / Numéro d'assurance sociale	582665444
10	Province of employment / Province d'emploi	ON
16	Employee's CPP contributions - see over / Cotisations de l'employé au RPC - voir au verso	2898 00
24	EI insurable earnings / Gains assurables d'AE	54200 00
28	Exempt - Exemption: CPP/QPP (RPC/RRQ), EI (AE), PPIP (RPAP)	
29	Employment code / Code d'emploi	
17	Employee's QPP contributions - see over / Cotisations de l'employé au RRQ - voir au verso	
26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension - RPC/RRQ	58700 00
18	Employee's EI premiums - line 31200 / Cotisations de l'employé à l'AE - ligne 31200	856 36
44	Union dues - line 21200 / Cotisations syndicales - ligne 21200	
20	RPP contributions - line 20700 / Cotisations à un RPA - ligne 20700	2317 98
46	Charitable donations - line 34900 / Dons de bienfaisance - ligne 34900	
52	Pension adjustment - line 20600 / Facteur d'équivalence - ligne 20600	2897 00
50	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	1065994
55	Employee's PPIP premiums - see over / Cotisations de l'employé au RPAP - voir au verso	
56	PPIP insurable earnings / Gains assurables du RPAP	

RBB2001RBB2 01 50400641 326
DE OLIVEIRA HAROLDO M
11200 CARTWRIGHT W QT LN
BLACKSTOCK ON L0B 1B0
CANADA

Other Information (see over) / Autres renseignements (voir au verso)

Box - Case	Amount - Montant
40	554 40
57	31963 37
58	38725 68
59	29044 26
60	19362 84

For English information see back of copy 2
Renseignements en français : verso de la copie 3
3 T4 (20) Protected B when completed / Protégé B une fois rempli

Employer's name - Nom de l'employeur

CAPGEMINI CANADA INC
1660 TECH AVENUE UNIT 3A
MISSISSAUGA ON L4W 5S7
CANADA

Canada Revenue Agency / Agence du revenu du Canada

T4

Statement of Remuneration Paid
État de la rémunération payée

Year / Année: 2020

14	Employment income - line 10100 / Revenus d'emploi - ligne 10100	235273 19
22	Income tax deducted - line 43700 / Impôt sur le revenu retenu - ligne 43700	83426 48
12	Social insurance number / Numéro d'assurance sociale	582665444
10	Province of employment / Province d'emploi	ON
16	Employee's CPP contributions - see over / Cotisations de l'employé au RPC - voir au verso	2898 00
24	EI insurable earnings / Gains assurables d'AE	54200 00
28	Exempt - Exemption: CPP/QPP (RPC/RRQ), EI (AE), PPIP (RPAP)	
29	Employment code / Code d'emploi	
17	Employee's QPP contributions - see over / Cotisations de l'employé au RRQ - voir au verso	
26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension - RPC/RRQ	58700 00
18	Employee's EI premiums - line 31200 / Cotisations de l'employé à l'AE - ligne 31200	856 36
44	Union dues - line 21200 / Cotisations syndicales - ligne 21200	
20	RPP contributions - line 20700 / Cotisations à un RPA - ligne 20700	2317 98
46	Charitable donations - line 34900 / Dons de bienfaisance - ligne 34900	
52	Pension adjustment - line 20600 / Facteur d'équivalence - ligne 20600	2897 00
50	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB	1065994
55	Employee's PPIP premiums - see over / Cotisations de l'employé au RPAP - voir au verso	
56	PPIP insurable earnings / Gains assurables du RPAP	

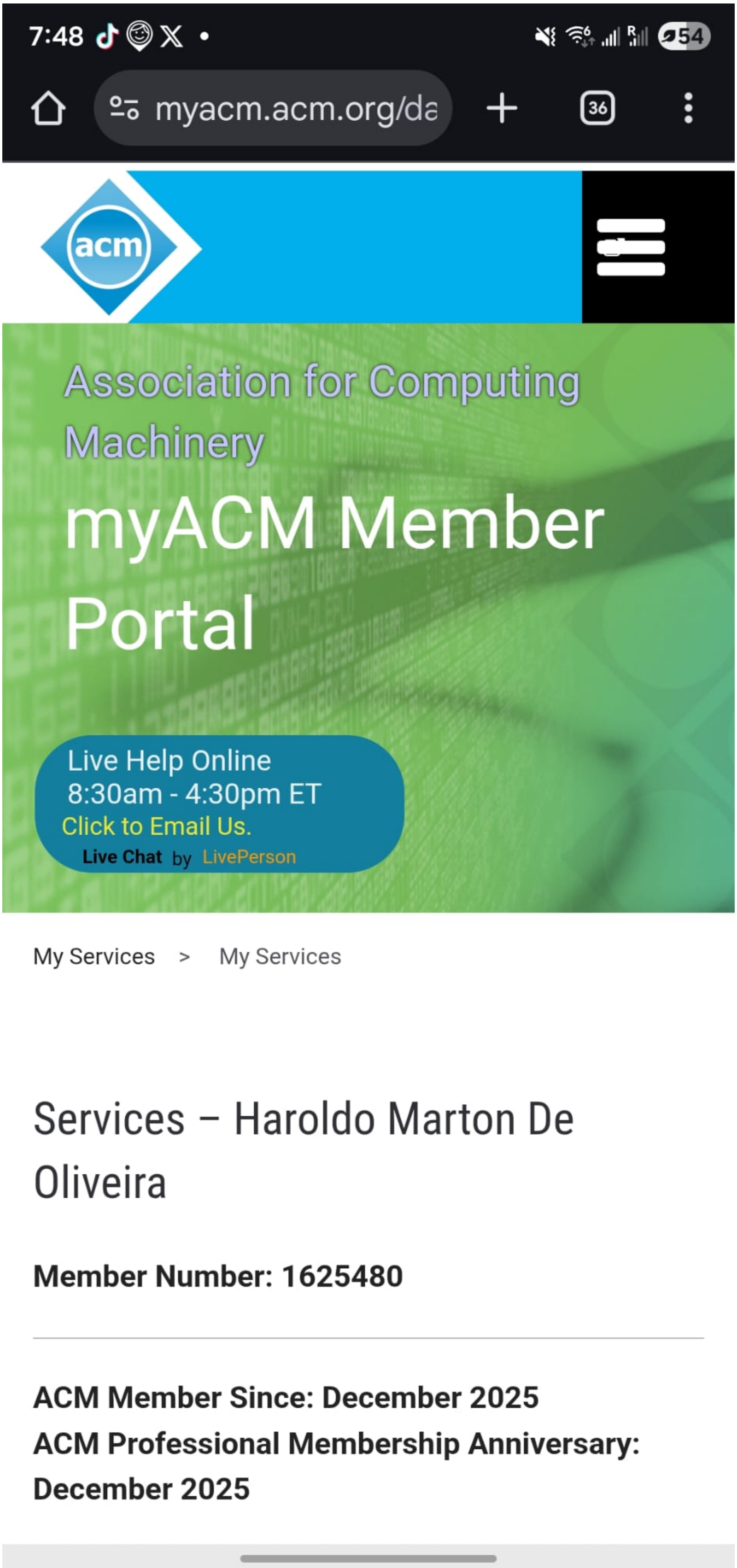
Employee's name and address - Nom et adresse de l'employé

RBB2001RBB2 01 50400641 326
DE OLIVEIRA HAROLDO M
11200 CARTWRIGHT W QT LN
BLACKSTOCK ON L0B 1B0
CANADA

Other Information (see over) / Autres renseignements (voir au verso)

Box - Case	Amount - Montant
40	554 40
57	31963 37
58	38725 68
59	29044 26
60	19362 84

Exhibit C.II - Second Prong - Membership


7:48

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Member Number: 1625480

ACM Member Since: December 2025
ACM Professional Membership Anniversary: December 2025

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Fax: +1-212-944-1318
Email: acmhelp@acm.org

Postal Address: Association for Computing Machinery, Inc.
General Post Office
P.O. Box 30777
New York, NY 10087-0777
USA

Bylaws of the Association for Computing Machinery

Bylaw l. Principal Offices and Resident Agent

Section 1.Delaware Office.

The principal office in the State of Delaware of the Association for Computing Machinery, Inc., sometimes referred to as the Association or ACM, is located at 100 West Tenth Street in the City of Wilmington, County of New Castle. The name and address of the resident agent is the Corporation Trust Company, 100 West Tenth Street, Wilmington, Delaware.

Section 2. Business Office.

The Council shall determine the principal office of the Association for the conducting of Association business.

Section 3. Executive Director and Chief Executive Officer.

There shall be an Executive Director and Chief Executive Officer who shall be a paid employee of the Association. The Executive Director and Chief Executive Officer shall have charge of the principal office of the Association, and shall be responsible for the general administration of the affairs of the Association in accordance with the policies set by the Council and Officers of the Association.

The Executive Director and Chief Executive Officer shall be appointed by the Executive Committee with the consent of the Council. The terms and conditions of his/her employment shall be fixed by the Executive Committee.

The Executive Director and Chief Executive Officer shall work under the direction of the Executive Committee. The Executive Director and Chief Executive Officer shall be an ex-officio member of the Council and Executive Committee without vote.
The Executive Director and Chief Executive Officer or his/her designee shall be an ex-officio member of all other committees without vote.

Bylaw 2. Membership, Dues and Privileges

Section 1. Professional Members.

A candidate for Professional Membership must have a bachelor's degree or equivalent level of education from an accredited educational institution or at least two full-time years of experience in the arts and sciences of information processing or associated fields. Professional Members must subscribe to the purposes of ACM. Professional Members shall have voting rights and the right to hold office in the Association. Each Professional Member shall pay annual dues and receive such publications of the Association as may be determined by an affirmative vote of at least two-thirds of all the members of the Council.

There shall be a Fellow designation for Professional Members who have distinguished themselves by outstanding technical and professional achievements in the field of information technology. Council shall establish procedures for nomination, selection, and approval of ACM Fellow candidates.

There shall be a Senior Member designation for Members who have demonstrated performance that sets them apart from their peers. Procedures for selection and approval of Senior Member candidates shall be established by Council.

There shall be a Distinguished Member designation for Members who have achieved a significant accomplishment or have made a significant impact in the field of computing, computer science, and/or information technology. Procedures for selection and approval of Distinguished Member candidates shall be established by Council.

Section 2. Institutional Members.

Each institutional member shall pay annual dues and receive such publications of the Association as may be determined by an affirmative vote of at least two-thirds of all the members of the Council. The institutional member shall nominate one person who will be a Member.

Section 3. Student Members.

A candidate for student membership must be registered full time in an accredited four or two year educational institution, High School or equivalent. Student members shall not have voting rights or the right to hold office in the Association except as specified in the Bylaws. Student members must subscribe to the purposes of ACM. Each student member shall pay annual dues and receive such publications of the Association as may be determined by an affirmative vote of at least two-thirds of all members of the Council.

Section 4. Affiliate Members.

Each affiliate member shall pay annual dues to an ACM unit (Special Interest Group (SIG), Chapter, etc) and receive such publications and privileges as designated by the unit and additional privileges of the Association as may be determined by an affirmative vote of two-thirds of all the members of the Council. Affiliate members must subscribe to the purposes of the ACM unit in which they are members. Affiliate members shall not have voting rights or the right to hold office in the Association except as specified in the Bylaws. Affiliate members shall have voting rights in the ACM unit in which they are members as specified in the Bylaws of the unit.

Section 5. When Payable.

The term of membership is on an annual basis commencing with the first of the month in which the first annual dues payment is made. Cost of renewal shall be determined by the dues rate in effect at the beginning of the member's membership year. If the dues of any Member, institutional member, student member or affiliate member remain unpaid after 15 days from the date when payable, the membership of such person or institution will lapse. Such person or institution may, however, be reinstated within one year upon the payment of arrears of dues.

[**top**]

Bylaw 3. Nominations and Elections

Section 1. Nominating Committee.

The Nominating Committee shall be a standing committee consisting of five Members of the Association serving two-year terms beginning January 1 of odd-numbered years. Nominating Committee members shall be appointed by the Executive Committee and confirmed by Council. The Nominating Committee shall, as soon as possible after January 1 of odd-numbered years, elect a chair from among its members for a two-year term. No member of the Nominating Committee may be a candidate for any office for which that Nominating Committee is responsible for nominating candidates. The Nominating Committee will work to achieve balance across several dimensions important to ACM: gender, age, race, ethnicity, disability, geography, and industry/academia.

Unless qualified by "SGB," use of the term "Nominating Committee" in these Bylaws shall refer to the committee described in the previous paragraph.

Section 2. Elections Committee.

The Elections Committee shall be a standing committee consisting of three Members of the Association each chosen for a three-year term. The terms shall be staggered so that each year one new member shall replace a retiring member of the Committee. The appointment of a Member to the Elections Committee shall be made by the President not later than the last Executive Committee meeting before July 1 each year, and confirmed by the Executive Committee. Members' terms shall begin July 1. As soon as possible after July 1 each year, the

Elections Committee shall choose one of its members to be Chair for the new term, effective immediately. The Elections Committee shall be responsible for coordinating and supervising the conduct of elections.

Section 3. Nominations.

The Nominating Committee shall, on or before November 5 of each odd-numbered year, nominate Members for officer and Member-at-Large positions to be filled in the forthcoming elections. The Nominating Committee shall make every effort to insure nominations on a worldwide basis. There shall be at least two nominees for each office to be filled in the forthcoming election. For Members-at-Large, the Committee shall propose at least two more nominees than there are positions to be filled, and at most twice as many nominees as there are positions to be filled.

Section 4. Members-at-Large.

Each Member shall be allowed to vote for as many of the candidates as there are vacancies. The vacancies shall then be filled by taking first the candidate receiving the largest number of votes, second, the candidate receiving the next largest number of votes, and so on, until all the vacancies are filled. In the event that there are vacancies for both 4-year and 2-year terms, the vacancies for 4-year terms shall be filled first.

Section 5. SGB Nominating Committee.

The Past Chair of the SGB will serve as the Chair of the SGB Nominating Committee and will nominate two additional ACM Members to serve on the SGB Nominating Committee for approval by the SGB. All members of the Nominating Committee will serve for two-year terms expiring June 30 of even-numbered years. SGB consideration of the nominees will take place as soon as possible after July 1 of even numbered years.

The SGB Nominating Committee will nominate at least two persons for the office of SGB Chair and at least one more candidate than the number of other SGB Representative positions to be filled in each election. No member of the SGB Nominating Committee may be a candidate for any office for which that SGB Nominating Committee is responsible for nominating candidates. All candidates and all persons elected to these positions must be ACM Members and current members of at least one SIG.

The election process for the SGB representatives is specified in Bylaw 6, Section 3.

Section 6. Notice to Members, Ballots.

The Nominating Committee shall publish a notice of nominees for officer and Member-at-Large positions to all the Members on or before December 31 of each odd-numbered year. Candidates for these elected offices of the Association may also be nominated before January 31 of each even-numbered year by a petition of at least one percent of the Members of the Association, by notice to the Elections Committee accompanied by a written statement from the nominee that the nominee is willing to stand for election.

The SGB Nominating Committee annually will submit its report to the SGB on or before February 1. Candidates for SGB Representatives may also be nominated by a petition of at least two SGB members, by notice to the Elections Committee or its designee, accompanied by a written statement from the nominee that the nominee is willing to stand for election. The report of the SGB Nominating Committee will include the final date by which petitions must be received. At least 30 days must be allowed for the petition process. If the election of the SGB Representatives is to be conducted at an actual meeting of the SGB, floor nominations will be permitted as long as the petition criteria stated above have been meet. If the election of the SGB Representatives is to be conducted via mail, the ballots shall be mailed not later than April 25.

No person may be a candidate for more than one position on Council in an election. The candidates for each office will be the nominees of the Nominating Committee or as otherwise prescribed in the Bylaws plus all petitioners for that office who satisfactorily complete the petition process requirements. No candidate shall be concurrently a member of the Elections Committee. The ballots for officer and Member-at-Large elections shall be mailed not later than April 25.

Section 7. Withdrawal of a Candidate Before an Election.

If a candidate for office should withdraw or become ineligible or unavailable before the final date for nomination by petition, resulting in fewer than the minimum number of candidates for this office, then the Nominating Committee or SGB Nominating Committee as appropriate shall provide additional nominees to ensure the minimum number of candidates, even if this delays the balloting process.

Section 8. Withdrawal of a Candidate During an Election.

If a candidate for office should withdraw or become ineligible or unavailable after the final date for receipt of nominating petitions, but before the final date for return of ballots, the candidate shall be deemed to have withdrawn during the election.

If a candidate for office other than President, Vice-President, or Secretary/Treasurer withdraws during an election, the election shall continue. If a withdrawn candidate receives the largest number of votes, then if two or more candidates for this office remain, the remaining candidate receiving the largest number of votes shall be deemed the winner. If only one candidate remains, no winner shall be declared and the office shall be considered vacant and filled in accordance with the provisions of Article 7.

If a candidate for the office of the President, Vice-President, or Secretary/Treasurer withdraws during an election, one of the following actions is taken:

(a) Election not yet opened for voting: if fewer than two candidates for this office remain, the Nominating Committee shall provide additional names to ensure at least two candidates even if this delays the mailing and return of ballots as specified in Bylaw 12.

(b) Election already opened for voting: the election shall be declared null and void and a new election must be held.

Section 9. Policy and Procedures on Nominations and Elections.

There shall be a document called the "**Policy and Procedures on Nominations and Elections**" maintained by the Executive Committee with the advice of the Nominating Committee, the SGB Nominating Committee, the Elections Committee and the Executive Director and Chief Executive Officer. This document shall set forth, in one place, the relevant sections of the Constitution and Bylaws, the policy set by Council for nominations and elections, and the procedures for implementing this policy. All candidates will be bound by the policy and procedures set forth in this document.

Section 10. Council Elections.

The Executive Committee shall propose at least two candidates for each position that must be filled by a vote of Council, as provided elsewhere in these Constitution and Bylaws. Council shall be informed of the existence of any vacancy and the names of candidates at least thirty days in advance of the Council meeting in which the election to fill the vacancy is to be conducted.

Additional nominations can be made by any Council member with the support of one additional Council member. No Council member may participate in more than one such additional nomination for each vacancy.

Section 11. Limited Terms of Office.

All elected positions shall have a specified definite term. The expiration date of the term shall be specified at the time of election. An individual may be considered for election to a subsequent term. All elected volunteer positions shall be limited to two full consecutive terms in the same position. Exceptions to the two-term limit are possible for specific SIGs contingent upon approval of the SGB.

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Bylaw 4. Publications Board

Section 1. Authority.

The Publications Board shall be responsible for and have authority over all ACM subscription publications including proceedings, monographs, newsletters, and journals of record. The Publications Board Co-Chairs or their designee shall appoint Editors-in-Chief of ACM journals and magazines under the auspices of the Publications Board. The Board shall be subject to the approval of and instructions from the Council and the Executive Committee.

Section 2. Membership and Tenure.

The Publications Board shall comprise the Chair, the SGB Publications Advisor (as per Bylaw 6, Section 4), one additional member of Council, and other Members of the Association. The Publications Board chair shall be appointed by the President, with the appointment subject to Council confirmation, for a three-year term.

Terms of appointment of members of the Publications Board shall be staggered so that no more than one-half of such members shall retire from the Board in any one year.

Section 3. Representation on Council.

The Publications Board Chair shall be a voting member of Council.

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Bylaw 5. Chapters

Section 1. Purpose of Bylaw.

This bylaw defines the purposes of ACM chapters, the rules for forming and dissolving them, and the authority of the the Executive Committee in managing them.

Section 2. Purposes of Chapters.

A chapter is a unit of ACM formed to serve a given virtual or geographic community. Those chapters that serve students at colleges and universities are called "student chapters." Others are called "professional chapters." Chapters may have a particular focus. All chapters will be organized and operated exclusively for educational and scientific purposes.

Section 3. Formation.

Three or more persons in a given virtual or geographic community, who are members of ACM and are willing to become officers of the chapter, may petition the ACM Chief Operating Officer for a charter as an ACM chapter in that community. A petition for a charter as a student chapter must, in addition, contain the name of an ACM Member who is willing to serve as its sponsor.

The ACM Chief Operating Officer shall accept or reject the petitions based on chapter chartering policies set forth in a chapter viability policy established by the ACM Chief Operating Officer and approved by the Executive Committee. Acceptance of a petition for charter of a special interest chapter shall require the concurrence of the SGB or other units as appropriate. The ACM Chief Operating Officer shall inform the petitioners in writing of its decision.

Section 4. Management.

Each chapter is governed by a set of bylaws that defines a minimum of three officers of that chapter, and that contains minimal provisions established by the ACM Chief Operating Officer and approved by the Executive Committee. The bylaws of each chapter, and all amendments to them, must receive approval by the ACM Chief Operating Officer. These approvals must be obtained before any amendment may be distributed for a vote to the members of the chapters.

The officers of a chapter will be elected and vacant offices filled as provided in its bylaws. All officers in student chapters must be ACM members. All officers in professional chapters must be ACM Members.

The sponsor of each student chapter will be appointed as provided in its bylaws. All sponsors of student chapters must be ACM Members.

Section 5. Membership.

Membership in a chapter shall be open to all ACM members and all ACM special interest group members. Such members shall be entitled to vote in chapter affairs. Chapter bylaws may grant affiliate membership to others who are not otherwise ACM members, and may extend chapter voting privileges to those affiliate members.

Section 6. Finance.

The responsibility for collecting, holding and disbursing funds is delegated to all chapters under the terms of a Financial Accountability Policy established by the ACM Chief Operating Officer and approved by the Executive Committee. Each chapter must file an annual financial statement with ACM.

Should two or more chapters merge, all assets and liabilities become the responsibility of the surviving chapter. Should a chapter be dissolved, its assets and liabilities shall be transferred to ACM and shall be supervised by the ACM Finance Director; an exception may be granted by the ACM Chief Operating Officer when there is a conflicting school or government regulation.

Section 7. Viability.

Minimum acceptable levels of activity within chapters are specified in a viability policy established by the ACM Chief Operating Officer and approved by the Executive Committee. Each chapter is responsible for filing reports as required by ACM. These include an annual activity report on the state of the chapter during the last twelve months, an annual financial report as required by the Financial Accountability Policy, and the closing reports for conferences and symposia sponsored by the chapter.

Section 8. Authority.

In case of conflict, this Constitution and Bylaws, the policies set by Council, the policies set by the Executive Committee, and the policies set by the ACM Chief Operating Officer take precedence, in the order stated, over any provisions of chapter bylaws or internal policies.

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Bylaw 6. Special Interest Groups

Section 1. Purpose of Bylaw.

This Bylaw defines the purposes of Special Interest Groups (SIGs), which can have other designations as approved by the ACM Council; the rules for forming and dissolving them; and the authority of the SIG Governing Board (SGB) and the ACM Executive Committee (ACM EC) in managing them.

Section 2. Purposes of SIGs.

A SIG is a unit of the ACM formed by Members with the desire to pursue significant long-term activity in a technical specialty of interest to the Association. Each SIG must have a mission statement, approved by the SGB [SOR 3.1].

Section 3. SIG Governing Board.

The SGB is charged with forming SIGs, with managing them and setting policies for their management, and with recommending their dissolution, as provided in this Bylaw.

The SGB is comprised of the chief executive officer or designee of each regular SIG (defined by SGB policies). The SGB will elect a Chair no later than May 31 of each even-numbered year and an Executive Committee (SGB EC) with staggered terms no later than May 31 of each year. The terms of office are two years, ending June 30. Policies and procedures governing the election of the SGB Chair and the SGB EC and defining their authority and responsibilities, other than as prescribed in these Bylaws, will be established by SGB policies.

Except for actions specified in these Bylaws or SGB policies that explicitly require SGB approval, the SGB EC has full authority to act on behalf of the SGB between its meetings. The SGB EC is bound by the SGB's actions and the SGB may override any decision of the SGB EC.

The SGB will elect four representatives to the ACM Council for two-year terms ending June 30, with nominations as specified in Bylaw 3, Section 5. The SGB Chair will serve as one of these representatives, and also will serve on the ACM EC. The other three will be elected no later than May 31, one in each even-numbered year and two in each odd-numbered year.

The SGB will decide all matters by weighted voting, as follows: Each regular SIG is entitled to one vote, plus one vote for each one-thousand voting SIG members or fraction thereof. Voting SIG membership will be calculated each July 1 for SGB votes taken during that fiscal year. The SGB EC will review each SIG periodically and the SGB will formulate a Program Review Policy [SOR 6.0] for this purpose that specifies minimum acceptable levels of SIG activity.

One member of the SGB EC will be a Publications Advisor. This member also will be a member of the Publications Board (see Bylaw 4, Section 2), appointed by the SGB Chair with the advice and consent of the Chair of the ACM Publications Board.

Section 4. Formation and Consolidation.

A SIG is formed upon approval of a petition for that purpose, in accordance with SGB policies [SOR 7.1]. The status of a SIG is either transitional or regular, as defined by SGB policies [SOR 7.2].

Two or more SIGs may be consolidated, in accordance with SGB policies with approval of the SGB.

Section 5. Structure and Management.

Each SIG is governed by a set of bylaws or operating rules which defines the SIG's officers and executive committee and which contains minimal provisions agreed upon by the SGB and the ACM EC.

The chief executive officer of a transitional SIG is appointed by the ACM President with advice from the SGB Chair, for the lesser of two years or the duration of the SIG's transitional charter. This SIG officer appoints the other SIG officers, with the advice and consent of the SGB Chair. A SIG that elects its officers does so by plurality vote of the SIG members for terms beginning July 1 in odd-numbered years, unless otherwise provided for in the SIG’s bylaws. The terms of office for SIG officers are specified within the SIG’s bylaws. At the end of an initial term following an election, the SGB EC may exercise an option to extend the term of a SIG’s officers for an additional term. Execution of this option is subject to a Policy for Extending the Terms of SIG Officers. [PP&G 17.4.2.0].

All SIG officers, all members of SIG executive committees, and all candidates for these positions must be ACM Members, as well as members of the SIG.

In the absence of provisions in a SIG’s bylaws, the SGB Chair will appoint an ACM Member to the unexpired term of a vacant office in the SIG's executive committee.

The SGB EC will by majority vote settle ties occurring in any SIG election or SIG bylaw amendment ballot.

All SIG bylaws and all amendments thereto proposed by the SIG must be reviewed by the SGB EC, the ACM Constitution and Bylaws Committee, and the ACM Executive Director and Chief Executive Officer.

Bylaws of a transitional SIG may be amended by the SGB EC. The bylaws of a regular SIG may be amended by a vote of the SIG members as specified in the SIG's bylaws or by a majority vote of the ACM EC.

At the request of the SIG by referendum, the SGB may change the name or amend the mission statement of a regular SIG, with the approval of the ACM EC. Without a referendum, the SGB may by two-thirds vote change the name or amend the mission statement of a regular SIG, with the approval of the ACM EC.

Section 6. Membership, Dues, and Voting Privileges.

All members of a SIG must pay dues as determined by the SIG's executive committee. For all services for which fees are charged, SIGs will offer rates in accordance with the following relational formula:

Fees for individuals who are neither ACM Members nor SIG members must be greater than fees for SIG-only members, which must be greater than or equal to fees for ACM-only Members, which must be greater than or equal to fees for individuals who are both ACM Members and SIG members.

ACM Headquarters will conduct every SIG ballot and referendum, following procedures approved by the SGB and the ACM EC.

Section 7. Finance.

The responsibility for collecting, holding, and disbursing funds is delegated to all SIGs under the terms of a Financial Accountability Policy [PP&G 17.7.1.0 and 17.7.2.0]. Should there be disagreement on the interpretation of such a policy, the ACM EC interpretation will prevail unless changed by the ACM Council.

All SIG assets are the property of the ACM. Should a SIG be dissolved, the SGB EC will supervise the distribution of its assets.

The SIGs collectively will be financially self-supporting in accordance with the Financial Accountability Policy. SIG collective fund balances, beyond any required reserves [SOR 8.4], may be used for non-SIG ACM activities only with the approval of the SGB or of two-thirds of all members of the ACM Council.

Section 8. Reports and Records.

The chief executive officer of each SIG is responsible for filing reports about the SIG as required by the SGB EC. These reports include:

(a) An annual report on the state and activities of the SIG during the previous year;

(b) All reports required by the Financial Accountability Policy referred to in Section 7; and

(c) Closing reports on technical meetings sponsored or cosponsored by the SIG, as required by ACM policies. ACM Headquarters will oversee the maintenance of all SIG membership records.

Section 9. Removal of Officers.

For just cause by two-thirds vote, the SGB EC may remove specific officers or members of a transitional SIG's executive committee. For just cause by two-thirds vote, the ACM EC may remove specific officers or members of a regular SIG's executive committee. If the ACM EC removes all the officers of a regular SIG, that SIG will automatically return to transitional status with a two-year charter.

Grounds for removing officers include, but are not limited to: failure to comply with the ACM Constitution and Bylaws, with the SIG's bylaws, with the directives of the ACM Council, ACM EC, or SGB, or with the ACM policies; failure to adequately carry out the prescribed duties of office; or mismanagement.

During any official deliberations on a proposal to remove from office, the affected individuals have the right to participate or to send witnesses. Should they fail to exercise this right, votes may be taken in their absence.

Section 10. External Relationships.

A SIG must have prior approval to establish an obligatory relationship with any group or organization outside the ACM. A relationship is "obligatory" if it commits ACM's services, assets, or name. Special relationships--those for which the ACM has no pro forma approval procedure--must be approved by the SGB and the ACM EC. The proposal must specify the nature and duration of the ACM's obligations. The ACM Council must be notified of all special relationships approved [PP&G 8.7.4.0].

Section 11. Dissolution.

A SIG may be dissolved only by the ACM Council, and may be returned to transitional status only by the ACM Council or by the removal of its entire executive committee by the ACM EC. If two-thirds of all members of the SIG Governing Board recommend such action, an affirmative majority vote of Council suffices; otherwise an affirmative two-thirds vote of the entire Council is required. A transitional SIG may be dissolved at any time by a vote of two-thirds of all members of the SGB or by a majority vote of the Council. Any proposal to dissolve a SIG must include a reasonable plan for accommodating unfulfilled commitments to the SIG's members.

The reasons for considering the dissolution of a SIG include, but are not limited to: the majority recommendation of the SIG's executive committee; failure to maintain sufficient activity or member support; and failure to comply with bylaws and ACM policies over an extended period.

At least sixty days prior to formal action on a SIG dissolution proposal , the SGB Chair will publish notice of the proposed action to all ACM members. If one percent of ACM Members, or five percent of the voting members of the subject SIG, challenge the proposal, the SGB EC will extend transitional status for six months to allow the challengers an opportunity to undertake a revitalization plan.

During any official deliberations on a proposed dissolution action, the subject SIG has the right to have a representative participate. If the SIG fails to exercise this right, votes may be taken in the absence of a representative.

Section 12. Newsletters.

ACM authorizes the publication of SIG newsletters. The SIG organization and newsletter names are listed in Appendix A of the ACM Policy and Procedures Guidelines Manual. The annual subscription cost for each SIG newsletter is included in the SIG member dues.

Section 13. Authority.

In case of conflict, this Constitution and Bylaws, the policies set by the ACM Council, the policies set by the ACM EC, and the policies set by the SGB take precedence (in the order stated) over any provisions of a SIG's bylaws or internal policies.

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Bylaw 7. Committees, Boards, and Councils

Section 1. Authority, Structure, Tenure and Membership.

There shall be two classes of committees: Standing Committees shall be established by the Council and have a continuing long-term purpose. Ad hoc Committees may be established by the Council or the President with a short-term purpose and are to be dissolved when their duties have been performed. Standing or Ad hoc Committees may be established jointly with other organizations. All Committees shall be subject to instructions from the Executive Committee and the Council and shall make recommendations to them.

Committee Chairs shall report administratively to the Council, to the Executive Committee, or to a Board Chair, as determined by the Executive Committee. The Executive Committee shall oversee the activities of all committees and boards and shall report to the Council on the extent to which each committee and board has discharged its responsibilities. Since the areas of responsibility of some committees may overlap, it is the intention of these Bylaws that the chairs of such committees and their respective board chair communicate and cooperate with each other, in the best interests of ACM.

The ACM Council may establish Councils with a regional or other particular focus. The current Councils are ACM China; ACM Europe; ACM India; Diversity, Equity, and Inclusion; and Technology Policy. The Chairs of ACM Europe and ACM India are elected by their respective regional membership. The Chairs of the other Councils are appointed by the President. The composition of the Councils is as specified in their charters or Articles of Incorporation as appropriate.

Except as otherwise provided in this Constitution and Bylaws, a) each board chair shall be appointed by the President; and b) the composition of each board shall be as approved by the Executive Committee. Each board chair shall have line management responsibility for the committees assigned to the board. Except as otherwise provided in this Constitution and Bylaws, a) each board member and chair of committees within a board shall be appointed by the relevant board chair with the advice and consent of the President; b) the term of each board member and committee chair shall be until terminated by the President, or until a new President takes office, whichever is sooner; and c) resignations of board members and committee chairs will be automatically effective when a new President takes office, but board members and committee chairs will continue until a successor is appointed. In case of a vacancy on a Board or Committee, it shall be filled in the same manner as for the original appointment. Except in the case of a) the Nominating Committee and the Elections Committee; b) committees established jointly with other organizations; or c) committees where the members have been designated by the President, Council or the Executive Committee; the committee chair, subject to the approval of the President, may appoint the members of the committee, designate subcommittees and appoint their chair and members. The President may delegate the approval authority. The committee chair shall determine the term of office of subcommittee members. For each committee established jointly with other organizations, the Executive Committee shall approve the manner in which its chair, its members, any subcommittees, and the terms of office of individuals serving on the committee or subcommittees, are determined.

All appointed volunteer positions shall have a ·specified definite term. The expiration date of the term shall be specified at the time of appointment. Terms shall not exceed three years, except as otherwise provided in the Constitution, Bylaws, or Policy and Procedures Guidelines. An individual may be considered for appointment to a subsequent term. It is recommended that appointment of an individual to volunteer positions within ACM shall be in general limited to two full consecutive terms in the same position. Appointment to a third or subsequent term should be limited to situations where such appointment is believed to be in the best interests of the Association and shall require the approval of the ACM Executive Committee.

Each committee chair and board chair shall submit a written report annually to the Council, in a manner determined by the Executive Committee. Board reports shall incorporate the reports of the committees grouped within them. The chairs shall be notified by the Secretary/Treasurer as to the exact date on which the reports are due.

Except as otherwise provided in this Constitution and Bylaws, a) the development and approval of policies relevant to the operations and activities of ACM’s Boards, individually and collectively, is delegated to the ACM Executive Committee; and b) the development and approval of procedures required to implement policies relevant to the operation and activities of ACM’s Boards, individually and collectively, is delegated to the respective Boards affected. Nothing in the above delegations of authority shall be construed to mean that Council has delegated any authority or responsibility specifically assigned to Council by the Constitution and Bylaws.

Except in the case of a committee established jointly with other organizations, all funds and other assets held by any committee or board is the property of ACM. For committees established jointly with other organizations, the Executive Committee shall, subject to instructions from Council, approve rules governing ACM's ownership of committee funds and other assets, and ACM's rights to such funds and assets upon dissolution of ACM's relationship with the committee.

A list of committees, and board and committee chairs shall be published annually in one of ACM's publications sent to all members. Changes in individuals who chair boards, committees and subcommittees shall be published as soon as possible in one of ACM's publications sent to all members. The President shall, at each meeting, notify the Council of new board and committee chairs.

Section 2. Boards.

The Education Board shall be responsible for the educational activities of ACM, including accreditation and curricula.

The Practitioner Board shall be responsible for developing programs that support the professional needs of ACM members.

The Chairs of the Education Board and Practitioner Board shall be non-voting ex-officio members of Council.

The Digital Library Board shall be responsible for the oversight of the Digital Library and supporting technology platforms. The Digital Library Chair will be an ex-officio non-voting member of Council and appointed by the President subject to Council confirmation.

The SIG Governing Board and the Publications Board are described in Bylaw 6 and Bylaw 4, respectively.

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Bylaw 8. Financial Safeguards

Section I. Audit.

The ACM Audit Committee shall appoint a certified public accountant to audit annually the books and accounts of the Association.

Section 2. Bonds.

The Secretary/Treasurer, the Executive Director and Chief Executive Officer, the chief full-time paid exempt finance and accounting employee, and an additional full-time paid exempt employee of the Association to be designated by the Executive Director and Chief Executive Officer, shall give bond, with sufficient surety or sureties conditioned for the faithful performance of their duties, in such amount as the Council may determine. The cost of such bond shall be borne by the Association.

Section 3. Withdrawal of Funds of Deposit.

Checks and withdrawal slips executed in the name of the Association may be drawn over the signature of the Secretary/Treasurer alone. The Secretary/Treasurer may delegate these authorities as follows:

(a) To the Executive Director and Chief Executive Officer alone and/or the full-time paid exempt employee referred to in this Bylaw, Section 2 alone; above designated dollar amounts to both these individuals on a cosignatory basis. The designated dollar amount, above which two signatures will be required, will be specified in the letter of delegation.

(b) To the chief full-time paid exempt finance and accounting employee of the Association alone; above designated dollar amounts to the chief full-time paid exempt finance and accounting employee and either the Executive Director and Chief Executive Officer or designated full-time paid exempt employee referred to in this Bylaw, Section 2, on a cosignatory basis. The designated dollar amount, above which two signatures will be required, will be specified in the letter of delegation.

(c) To the chief full-time paid exempt finance and accounting employee of the Association on a cosignatory basis either with the full-time paid exempt employee referred to in Section 2 of this Bylaw, or the Executive Director and

Chief Executive Officer, or both, solely for the purposes of authorized investments in accordance with the Investment Guidelines approved by the Executive Committee.

Section 4. Collection and Disbursement of Funds.

Any chapter, committee, member or group of members who collect, hold or disburse funds in behalf of ACM or any of its branches, shall submit at least annually an accounting of such funds at a time and in a manner prescribed by the Secretary/Treasurer.

All funds described above shall be accounted for in the tax returns of ACM except that any chapter, Technical Community, or other group desiring to file a separate tax return may do so upon providing copies of such return to the Secretary/Treasurer at a time and in a manner prescribed by the Secretary/Treasurer.

Failure to submit financial reports by any chapter, committee, member or group of members who hold funds shall be grounds for revocation of charter, dissolution of the committee or group, or expulsion from ACM as provided in the Constitution and Bylaws.

Section 5. Approval for Collection and Disbursement of Funds.

Any chapter, committee, member or group of members desiring to solicit funds in behalf of ACM or any of its branches, or in behalf of any activity sponsored by ACM or its branches, shall obtain in advance the approval of the President. Approval is not necessary for donations of small magnitude, which are for specific goods or services of temporary value.

Any chapter, committee, member or group of members desiring to disburse funds for any purpose shall obtain advance approval of the ACM President except for those expenditures necessary for the normal operation of the group.

Section 6. Compensation Committee.

There shall be a standing Compensation Committee composed of the President, Vice President, and Past President to set the CEO’s compensation, to have oversight over executive compensation, and to review annual budgets for staff salaries and benefits.

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Bylaw 9. The Budget

The Executive Committee shall prepare a detailed budget following the policies adopted by the Council. This budget shall be submitted to the Council 30 days before the Council meeting at which the budget is to be considered.

The Council shall consider, amend, and adopt the budget.

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Bylaw 10. Questions of Importance

Section 1. Scope.

Questions of importance may include any question relating to the policies or public position of the Association, changes in the Constitution, affiliation with other societies, or the holding of business meetings.

Section 2. Lead Petitioner.

The person who transmits the petition to the Association will be considered as the lead petitioner for purposes of formal communication between the petitioners and the Association.

Section 3. Submission to Members.

A notice mailed by the Secretary/Treasurer to all members of the Association asking them plainly for their views on a given question of importance is declared to be a reasonable opportunity under Article 6, Section 6, of the Constitution, provided replies are collected for 30 days following the mailing of such notice and are presented to the Council for inspection. If the question of importance is submitted for the purpose of taking a vote on the question, the provisions of Bylaw 12 shall apply.

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Bylaw 11. Meetings

Section 1. Meetings of Members.

Meetings of all classes of members of the Association may be held at such times and at such places within or outside the State of Delaware as may be determined by a vote of the Members of the Association pursuant to Bylaw 10 and 12 or by the Council. The Association or its constituent groups may hold meetings only in places that are open to all members of the Association.

Section 2. Attendance at Council Meetings.

Any interested member of the Association may attend meetings of the Council and may take part in discussion but not vote.

All Board and Council Chairs unless specified in the bylaws will be ex-officio members of Council and are expected to attend Council meetings for the purpose of reporting and participating in discussions without voting privileges.

Section 3. Order of Business.

At actual business or technical meetings of the Association at which the actual attendance of members is contemplated, the order of business shall be in accordance with an agenda distributed in advance, but such agenda shall be subject to alteration or suspension at the meeting by a majority vote of the Members present. Unless Council has previously approved an alternative procedure, Robert's Rules of Order will prevail.

Section 4. Notice of Meetings of Council and Executive Committee.

Regularly scheduled meetings of the Council or of the Executive Committee may be held without further notice; other meetings may be held on ten days notice, which shall be deemed to have been given when properly mailed ten days prior to the meeting. Lack of timely notice may be waived by any member of the Council or of the Executive Committee.

Section 5. Council Ballots.

On authorization of the Executive Committee, mail ballots may be used for urgent and pro-forma motions. E-mail (electronic mail) will be the primary medium except when there are legal requirements for signed action. The ballot materials will contain a justification of urgency or of the motion's pro-forma nature and will specify an interval for voting after adequate time for discussion. The ballot will permit an affirmative, negative, or abstaining vote.

A Council member can move to postpone the vote, in which case an immediate ballot will be sent out on the motion to postpone. If the motion to postpone does not carry, the original ballot process will be completed. Only one motion on postponement may be considered.

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Bylaw 12 . Ballots

Section 1. Mailing.

Ballots for elections or for referendums shall be sent out under the supervision of the Elections Committee as instructed by the Council. They shall be mailed to the last email address of each Member of the Association. The last date for mailing shall be as fixed by the Council, or by the Elections Committee as instructed by the Council, except that, for elections of officers, the last date for mailing shall be April 25. Any ballot sent to Members shall state the last date for receipt of a voted ballot and shall remind the Member of the requirements for properly returning the ballot. The ballot shall state the day and hour of counting, but such time may be deferred by the Council if pursuant to Section 2 of this Bylaw the Council extends the time for the receipt of ballots.

Section 2. Return and Counting.

The last date for receipt of a ballot shall be at least 30 days after the last date for mailing. All ballots shall be returnable as specified in the ballot instructions and as approved by the Elections Committee. No ballots delivered after the last date for receipt shall be counted unless such date is extended by Council. The ballot of a Member whose dues are in arrears shall not be counted. All other ballots and votes shall be counted as valid. Unless otherwise specified in the Constitution or Bylaws, a plurality of the valid votes shall decide a question or elect a candidate.

Section 3. Certification.

The Elections Committee shall be responsible for the final certification of each election.

Section 4. Ties.

In the case of any ties on balloting questions, the issue shall be decided by the Council. The outcome of a ballot shall be reported to the Association.

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Bylaw 13. Suspension of Bylaws

Council, by the same majority which is required to amend a bylaw, may temporarily suspend one or more requirements of one or more bylaws. A motion for such suspension must include a list of all of the provisions to be suspended, the reason for the suspension and the period of time during which the suspension will be in force.

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Bylaw 14. Representatives to Other Organizations

Section 1. Roster of Outside Organizations.

The Secretary/Treasurer shall provide for the maintenance of a roster of outside organizations to which ACM sends Representatives. An organization may be added to or removed from the roster by a majority vote of Council.

Section 2. Appointment, Tenure, and Confirmation.

The President shall appoint each ACM Representative to an outside organization, the appointment being for a specified term. When more than one Representative is sent to an outside organization, the terms of the Representatives shall be staggered so that an approximately equal number of terms expire each year, unless the rules of the outside organization provide to the contrary. An ACM Representative must be an ACM Member. The President may appoint himself or herself as a Representative. Each appointment of a Representative shall be confirmed by Council, except that Council may delegate confirmation for a particular position to the Executive Committee or grant full authority to the President to make the appointment for a particular position.

Section 3. Removal.

The President has the authority to remove any ACM Representative to an outside organization.

Section 4. Vacancy.

In the event that a Representative's office becomes vacant through removal or otherwise, the President shall appoint another Representative to serve until the end of the term. Such an interim appointment shall be confirmed in the same way as an original appointment.

Section 5. Guidance.

A Representative to an outside organization shall act in accordance with his or her best judgment in representing the interests of ACM, except that Council may direct the actions of any Representative by a two-thirds vote.

Section 6. Temporary Appointments.

In the event that a Representative to an outside organization is unable to attend a meeting of that organization, the President may appoint a temporary representative for that meeting only. The temporary representative has exactly the same duties, prerogatives, and limitations as the elected representative, except as these prerogatives may be restricted by the rules of the outside organization.

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Bylaw 15. ACM Code of Ethics and Professional Conduct

Preamble

Computing professionals' actions change the world. To act responsibly, they should reflect upon the wider impacts of their work, consistently supporting the public good. The ACM Code of Ethics and Professional Conduct ("the Code") expresses the conscience of the profession.

The Code is designed to inspire and guide the ethical conduct of all computing professionals, including current and aspiring practitioners, instructors, students, influencers, and anyone who uses computing technology in an impactful way. Additionally, the Code serves as a basis for remediation when violations occur. The Code includes principles formulated as statements of responsibility, based on the understanding that the public good is always the primary consideration. Each principle is supplemented by guidelines, which provide explanations to assist computing professionals in understanding and applying the principle.

Section 1 outlines fundamental ethical principles that form the basis for the remainder of the Code. Section 2 addresses additional, more specific considerations of professional responsibility. Section 3 guides individuals who have a leadership role, whether in the workplace or in a volunteer professional capacity. Commitment to ethical conduct is required of every ACM member, ACM SIG member, ACM award recipient, and ACM SIG award recipient. Principles involving compliance with the Code are given in Section 4.

The Code as a whole is concerned with how fundamental ethical principles apply to a computing professional's conduct. The Code is not an algorithm for solving ethical problems; rather it serves as a basis for ethical decision-making. When thinking through a particular issue, a computing professional may find that multiple principles should be taken into account, and that different principles will have different relevance to the issue. Questions related to these kinds of issues can best be answered by thoughtful consideration of the fundamental ethical principles, understanding that the public good is the paramount consideration.

The entire computing profession benefits when the ethical decision-making process is accountable to and transparent to all stakeholders. Open discussions about ethical issues promote this accountability and transparency.

1. GENERAL ETHICAL PRINCIPLES. *A computing professional should...*

1.1 Contribute to society and to human well-being, acknowledging that all people are stakeholders in computing.

1.2 Avoid harm.

1.3 Be honest and trustworthy.

1.4 Be fair and take action not to discriminate.

1.5 Respect the work required to produce new ideas, inventions, creative works, and computing artifacts.

1.6 Respect privacy.

1.7 Honor confidentiality.

2. PROFESSIONAL RESPONSIBILITIES. *A computing professional should...*

2.1 Strive to achieve high quality in both the processes and products of professional work.

2.2 Maintain high standards of professional competence, conduct, and ethical practice.

2.3 Know and respect existing rules pertaining to professional work.

2.4 Accept and provide appropriate professional review.

2.5 Give comprehensive and thorough evaluations of computer systems and their impacts, including analysis of possible risks.

2.6 Perform work only in areas of competence.

2.7 Foster public awareness and understanding of computing, related technologies, and their consequences.

2.8 Access computing and communication resources only when authorized or when compelled by the public good.

2.9 Design and implement systems that are robustly and usably secure.

3. PROFESSIONAL LEADERSHIP PRINCIPLES. *A computing professional, especially one acting as a leader, should...*

3.1 Ensure that the public good is the central concern during all professional computing work.

3.2 Articulate, encourage acceptance of, and evaluate fulfillment of social responsibilities by members of the organization or group.

3.3 Manage personnel and resources to enhance the quality of working life.

3.4 Articulate, apply, and support policies and processes that reflect the principles of the Code.

3.5 Create opportunities for members of the organization or group to grow as professionals.

3.6 Use care when modifying or retiring systems.

3.7 Recognize and take special care of systems that become integrated into the infrastructure of society.

4. COMPLIANCE WITH THE CODE. *A computing professional should...*

4.1 Uphold, promote, and respect the principles of the Code.

4.2 Treat violations of the Code as inconsistent with membership in the ACM.

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Bylaw 16. Indemnification

The Association shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the person is or was a member of the Council or an officer of the Association, or was a Council member, officer or employee of the Association acting as a fiduciary of any employee benefit plan of the Association, against expenses (including attorney's fees), judgements, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding, to the fullest extent and in the manner set forth in and permitted by the General Corporation Law of the State of Delaware and any other applicable law, as from time to time in effect. Such right of indemnification shall not be deemed exclusive of any other rights to which such Council member, officer or fiduciary of any employee benefit plan may be entitled apart from the foregoing provisions.

The foregoing provisions of this Bylaw shall be deemed to be a contract between the Association and each such Council member, officer or fiduciary of any employee benefit plan who serves or served in such capacity at any time while this Bylaw and the relevant provisions of the General Corporation Law of the State of Delaware and other applicable law, if any, are in effect, and, except to the extent otherwise required by law, any repeal or modification thereof shall not affect any rights or obligations then existing with respect to any state of facts then or theretofore existing or any action, suit, or proceeding theretofore or thereafter brought or threatened based in whole or in part upon any such state of facts.

In addition, the Association may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, by reason of the fact that the person is or was an employee or agent of the Association, or is or was serving at the request of the Association as a director, officer, employee or agent of another corporation or any partnership, joint venture, trust or other enterprise, against expenses (including attorney's fees), judgements, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding, to the fullest extent and in the manner set forth and permitted by General Corporation Law of the State of Delaware and any other applicable law, as from time to time in effect. Such right of indemnification shall not be deemed exclusive of any other rights to which such person may be entitled apart from the foregoing provisions.

The Association shall have power to purchase and maintain insurance or to self-insure on behalf of any person who is or was a director, officer, employee or agent of the Association, or is or was serving at the request of the Association as a director, officer, employee or agent of another corporation, or any partnership, joint venture, trust or other enterprise, against any liability asserted against the person and incurred by the person in any such capacity, or arising out of the person's status as such, whether or not the Association would have the power to indemnify the person against such liability under the foregoing provisions of this Bylaw or under Section 145 of the General Corporation Law of the State of Delaware or any other provisions of law.

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ACM: Formed at the Dawn of Computing

ACM was established in 1947 soon after the creation of ENIAC, the first stored-program digital computer, to “advance the science, development, construction, and application of the new machinery for computing, reasoning, and other handling of information.”

ACM Regional Councils

ACM's Regional Councils provide grassroots support on a global scale. Based in Europe, India, and China, they raise awareness, visibility and relevance of ACM by sponsoring high-quality conferences, expanding chapters, and encouraging greater participation in all dimensions of the society.

ACM Europe **ACM India** **ACM China**

Get Involved with ACM

ACM is a volunteer-led and member-driven organization. Everything ACM accomplishes is through the efforts of people like you. A wide range of activities keeps ACM moving: organizing conferences, editing journals, reviewing papers and participating on boards and committees, to name a few. Find out all the ways that you can volunteer with ACM.

Exhibit C.II - Second Prong - High Salary

Capgemini Canada Inc.
3A-1660 Tech Avenue, Mississauga, Ontario, L4W 5S7

23 February 2023

PRIVATE AND CONFIDENTIAL

To Whom It May Concern:

Re: Haroldo Marton De Oliveira

This letter confirms that Haroldo Marton De Oliveira has been employed by Capgemini Canada Inc. on a full-time basis since 23 September 2019. Haroldo Marton De Oliveira currently holds the position of Delivery Architect and is based out of our Mississauga Tech office. Haroldo's annual base salary is $234,118.00 CAD.

If you require any additional information, please contact the email listed below.

Yours sincerely,

People Service Point
Email: hrpsp.nar@capgemini.com

Required fields are marked with an asterisk.

Letter

Letter of Assignment ("LOA")

August 21, 2024

Haroldo M De Oliveira
1600 West End Ave
Nashville, Tennessee
37203

Dear Haroldo:

We are pleased to confirm the terms and conditions of your temporary international assignment with Capgemini America, Inc. ("the Company") in the Insights & Data (I&D) Global Business Line (GBL) and aligned to the 1600 West End Ave. Nashville, TN 37203 office in the United States. Upon the start of your assignment, your Global role title will be Delivery Architect which is equivalent to a Unified Grade of C2. Your assignment will start on September 1, 2024 and end on August 4th 2027 but could be extended upon agreement between you and Insights & Data (I&D) Global Business Line (GBL) leadership.

Your Assignment is contingent upon you being legally eligible to work in the US, and applying for and obtaining, where necessary, a US Social Security Number ("SSN"). In connection with your assignment, Capgemini will submit an employment visa application on your behalf.

Your annual TCC for 2024 will be $197,105.00 USD which consists of an annual base salary of $183,197.00 USD (from which all applicable taxes and withholdings will be taken) payable on the 15th and last business day of the month at a semi-monthly rate of $7,633.21 USD plus potential annual variable compensation under the Capgemini VC Program. The annual Variable Compensation Target ("VCT") will be $13,908.00 USD, if Capgemini and you meet the various goals as set forth under the VC Program. Your variable compensation payout against the VCT is based on Capgemini and you meeting the various performance goals as set forth under the Capgemini VC Program, and in accordance with the rules of the VC Program. All variable payments will be made after the external audit of financial results and remain subject to you being an active Capgemini Group employee on the date of payment and will be prorated between the home and host country based on the dates of your assignment.

While on assignment in the United States from September 1, 2024 to August 4th 2027, you will be provided with the assignment benefits as summarized below. All assignment benefits may be subject to change based on applicable law and are only available to you during this assignment. Should you permanently transfer to the US, these benefits will cease. Your eligibility for this relocation assistance is contingent upon your agreeing to and signing the Capgemini Expense Recovery Agreement which is enclosed. Please note that relocation assistance will not begin until an Expense Recovery Agreement has been executed between you and the Company.

Relocation Component	Assistance Amount	Employee US Tax Impact*	Description
Immigration Assistance	[Actuals paid to vendor]	Non-Reportable as wages, no tax impact	Capgemini will pay the costs associated with obtaining an appropriate work visa for you, and entry visas for your family.
Tax Services	[Actuals paid to vendor]	Non-Reportable as wages, no tax impact	Capgemini will provide you with preparation assistance for your home & host country tax returns for the duration of your assignment.
Travel at Beginning and at End of Assignment	[Actuals expensed through Concur]	Taxable as wages with tax paid by the Company	Reimbursement of one-way, economy class airfare from Canada to Nashville, Tennessee USA for you and your immediate family members (up to age 21); per the current Capgemini Travel & Expense Policy Guidelines. You are expected to use your Corporate AMEX card OR personal card to buy tickets using the Capgemini corporate travel provider (Egencia). To receive reimbursement for airfare, you will need to submit an expense claim in Concur once you have transferred to the US.

Temporary Living in the USA	Up to 14 days- [Actuals paid to vendor]	Taxable as wages with tax paid by the Company	Temporary accommodation up to a maximum of 14 days is permitted. These payments will be made directly to the vendor. Evening meal expenses can be claimed where hotel stay applies.
Local Health Insurance	[Employee contribution automatically deducted from paycheck after enrollment]	Pre-Tax deduction from Gross pay	You will receive an email from ADP within one week from your assignment start date, or within one week from notifying HR of your US Social Security Number (SSN), with instructions on how to enroll. You will not be covered by US Health Care unless you actively enroll within the first 31 days from your date of assignment, or until the next annual enrollment period or a qualified life event.
Vacation Days	Standard by policy	N/A	You will be eligible for vacation days, in accordance with Capgemini America, Inc. policy.

* A reconciliation will be completed after the tax filing to confirm the tax gross up.

Should you have any questions about the Relocation Assistance detailed above please send an email to our Mobility Team mailbox at mobility.nar@capgemini.com.

Your eligibility for any of the other US benefits will be based on your scheduled work hours in accordance with Capgemini policy.

Please note that you will receive service credit for the prior years in which you were employed by Capgemini Canada Inc.

You agree that you will immediately notify the Immigration and Mobility teams of any changes to your project or home location in advance of the change occurring to ensure compliance with US laws.

End of Assignment
At the end of your assignment, the expectation is that you will be repatriated to Canada. Other scenarios may include a change to a new assignment within the United States, or localization.

Repatriation
If repatriated, your employment in Capgemini America, Inc. will cease, and you agree to return to Canada within the timelines outlined in Capgemini's Repatriation Policy. The Company will bear costs of repatriation aligned to the relocation items that were set out as return relocation in this Letter of Assignment.

Extend your Assignment or Change Assignment within the US
Capgemini may extend your assignment or move you to a new project, engagement or location in the US. In this situation your employment will continue with Capgemini America, Inc., and the terms of your assignment may change. Any changes to your home or project location must be agreed to in advance between you and the Immigration and Mobility teams to ensure compliance with US laws.

Localization
If localized, your employment in Canada will cease. You will continue employment as a Capgemini America, Inc., employee and be subject to all the terms and conditions of other US-based employees, including completion of an employment application and a background investigation prior to localization and signing a standard offer letter and employment agreement.

Early Termination of Assignment
Either you or Capgemini may decide to terminate your assignment at any time in advance of the assignment end date. In this scenario, the initiator (you or the Company) must provide a minimum notice period of 1 month. In both instances, Assignment release dates will be agreed with management taking into consideration business and personal needs. The Company will bear costs of repatriation aligned to the relocation items that were set out as return relocation in this Letter of Assignment.

Resignation
If you wish to resign rather than repatriate to your home country, your notice period will be based on your terms of employment in the United States and subject to the terms and conditions in your US Employment Agreement. For avoidance of doubt, all allowances will cease upon your separation, and you will be responsible for any repatriation costs. Your assignment release date will be agreed with Insights & Data (I&D) Global Business Line (GBL) leadership taking into consideration business and personal needs.

Your employment with Capgemini is further contingent upon your successful completion of our hiring process, your demonstrating that you are eligible to work in the United States as determined by the E-Verify system, and your signing of this LOA and the attached employment agreement.

This LOA, together with your US Employment Agreement, constitute the entire set of terms and conditions of your employment while you are on assignment in the United States, and supersede other agreements or arrangements, whether in writing or orally made, for the duration of your US assignment.

By signing your LOA and accompanying employment agreement electronically, you will also be acknowledging receipt and that you have reviewed the US Harassment and Discrimination policies and Export Control Regulations Notice. In addition to these notices, please review the state leave and employment rights notices on this site. To access these documents, please follow the link below and use the Login name and password provided. Upon review, you will have the option to download any or all of the policies.

https://more.capgemini.com/business-conduct/

Username - root

Password - 4Gx!UWJC

Capgemini may also issue you an American Express (Amex) corporate card to be used to pay for business approved travel and expenses. This will be provided to you shortly after your transfer to Capgemini America, Inc.. In accordance with Capgemini policy, personal use of this card is not allowed. Please also note that the individual card holder – not Capgemini – bears ultimate responsibility for the charges incurred, but approved business expenses will be reimbursed as per policy and through standard processes.

Haroldo, it is a pleasure to extend this assignment to you in the United States and look forward to having you join the Capgemini America, Inc. team. We appreciate the time you have spent with us throughout this process and ask that you accept this Letter of Assignment within three business days from receipt of this document.

Please sign all the attached documents electronically to confirm your acceptance. Should you need any assistance with the process or documents or have any other questions please contact the International Mobility Team at mobility.nar@capgemini.com.

EMPLOYMENT AGREEMENT

Capgemini America, Inc. (the "Company") and Haroldo M De Oliveira ("Employee") hereby enter into this Employment Agreement. This Employment Agreement, together with the attached Annexes (the Employment Agreement and its Annexes collectively referred to herein as the "Agreement") and the August 21, 2024 offer letter sent to Employee by the Company (the "Offer Letter") set forth the parties' entire agreement with respect to the terms and conditions of Employee's employment.

1. Employment and Policies. Employee will perform the duties and responsibilities that the Company assigns and may from time to time alter, and Employee will devote Employee's best efforts, skills and energies to the Company's business, and will not engage in outside work that would create a conflict of interest or otherwise interfere with the performance of Employee’s duties during normal business hours. Employee will abide by the Company's Code of Business Ethics, Blue Book, and its various policies (including, but not limited to, the Electronic Information and Communications, Anti-Corruption, Competition Laws and Harassment and Discrimination policies posted on the Company's intranet or any other Company intranet site), which may be amended from time to time at the sole discretion of the Company. In addition, Employee will conform with the applicable policies, rules and regulations of the Company's clients for whom Employee and/or those under Employee's managerial control are performing services, as may from time to time be in effect.

2. Covenants. Employee agrees (a) to maintain the confidentiality of all private information as set forth in the Company's Private Information policy attached as Annex 1 and as from time to time amended, (b) not to solicit clients or employees as more fully set forth on the attached Annex 2 concerning Restrictive Covenants and (c) to abide by the Company's policy with respect to Intellectual Property as set forth on the attached Annex 3 and as from time to time amended. The term "client" as used in this Agreement means any individual, entity, or governmental agency to which or for whom the Company has performed, sold or solicited outsourcing, information technology and/or management consulting services or products, and all operations, corporations and/or organizations owned, operated, related or affiliated with such individual, entity or governmental agency.

3. At-Will Employment. (a) Employee's employment with the Company is at-will and either the Company or Employee may terminate Employee's employment at any time, for any lawful reason, or for no reason at all. Employee will provide the Company with not less than two weeks prior written notice of termination. Employee understands that the Company may accept or reject, in whole or in part, the notice of termination offered by Employee and at its sole discretion may direct that the employee is not needed to perform services for or on behalf of the Company. (b) Upon the termination of Employee's employment, Employee shall immediately deliver to the Company all property in Employee's possession or control belonging to the Company, its parents, subsidiaries or affiliates, or any of its or their clients or prospective clients, including, but not limited to, any property described in Annex 1 to this Agreement. (c) To the extent permitted by applicable law, upon the termination of Employee's employment, Employee hereby authorizes the Company to deduct from final wages or other monies due Employee any debts or financial obligations then owed by Employee to the Company. (d) In the event that Employee's employment is terminated by the Company, Standard employees may be eligible for severance pay under the terms and conditions of the Company's Separation and Severance policy in effect at the time of such termination. Employees who are not Standard employees are not eligible for severance under the company’s policy.

4. Other Agreements. Employee has not entered into any other agreement or understanding which in any way will prevent Employee from joining the Company or from fully complying with the terms of this Agreement, including, but not limited to, performing the services contemplated by this Agreement. Employee has not brought and will not bring to the Company or use in the performance of any of Employee's responsibilities for the Company any materials, documents, property or information of any former employer, or any other entity or individual, that are not generally available to the public, unless Employee has first obtained written authorization from the former employer, other entity or individual for their possession and use, which written authorization Employee will provide to the Company before Employee's use of any such materials, documents, property or information.

5. Notices. Notices hereunder shall be delivered to the Company at its principal executive office directed to the attention of the General Counsel of the Company, and to Employee at Employee's last address appearing in the Company's employment records.

6. Enforcement; Remedies. Employee agrees that if Employee breaches any provision of Annexes 1, 2 or 3 of the Agreement, the Company will suffer immediate and irreparable harm to its business and/or business operations and the remedies available at law for such breach will be inadequate. Accordingly, Employee agrees that in the event of such a breach, the Company shall be entitled to injunctive or other equitable relief, in addition to any other remedies available under law, in any action or proceeding to enforce any provision that Employee has breached. Employee further agrees that, to the extent the Company prevails on any of its claims, Employee will reimburse the Company for all costs and expenses, including reasonable attorneys' fees, incurred by the Company in connection with enforcement of Annexes 1, 2 or 3.

7. Arbitration. Subject to each party's respective rights to have the provisions of this Agreement (including this arbitration provision) enforced by a court as set forth in Annex 4, any dispute, controversy or claim between the Company, its officers, directors, employees, parent companies and subsidiaries (collectively "Capgemini") and Employee arising out or relating to or concerning the provisions of this Agreement, any other agreement between Capgemini and Employee relating to or arising out of Employee's employment relationship with the Company or otherwise concerning any rights obligations or other aspects of the employment relationship, including, without limitation, discrimination or retaliation claims ("employment related disputes"), shall be settled by individualized, binding arbitration in the City of New York (unless the Employee resides/works in a state that disallows venue provisions requiring Employees to initiate proceedings in a foreign state) before and in accordance with, the Federal Arbitration Act 9 U.S.C. sections 1-16, as amended ("the FAA"), the arbitration procedures set forth in the attached Annex 4 (the "Procedures") and the arbitration provisions of the Employment Arbitration Rules (the "AAA Rules") of the American Arbitration Association. Subject to the provisions of Annex 4, each party hereby waives any right to seek judicial intervention and/or to initiate, participate in or receive money or any other relief from any class, collective or representative proceeding and agrees that all rights and obligations under this Agreement and employment related disputes shall be determined in the individualized arbitration proceeding. If there is any conflict between or among the Procedures and the AAA Rules, this Agreement and the Procedures shall control.

8. Assignment. Employee may not assign this Agreement without the Company's prior written consent. The Company may assign this Agreement and any and all rights under this Agreement to (a) any party acquiring all or part of the Company's business, (b) any entity that constitutes a part of the Company or (c) the Company's parents, subsidiaries or affiliates.

9. Survival. Paragraphs 2, 3, 5, 6, 7, 8, 10 and 11 and all Annexes to this Agreement shall survive any termination of this Agreement or employment for any reason.

10. Entire Agreement and Construction. This Agreement contains the entire agreement of the parties with respect to the subject matter hereof and supersedes any prior agreement, whether written or oral, between the parties with respect to the subject matter hereof. Employee acknowledges that the Company did not make, and the Employee does not and cannot rely upon, any representations or other statements leading to the execution of this Agreement, whether relating to compensation, duties, resources, actual or potential clients or business plans, or otherwise, except as contained herein or in the Offer Letter. This Agreement shall be governed by and construed in accordance with the laws of the State of New York without regard to its conflict of laws provisions. This provision does not apply in states where choice of law provisions dictating another state's law as controlling are not valid. This Agreement may be altered or amended only by written agreement signed by both parties. If and to the extent any provision of this Agreement is held invalid or unenforceable in any circumstances, such provision shall be enforced to the maximum lawful extent, and the remainder of this Agreement, and the application of such provision in any other circumstances, shall not be affected by such holding.

11. Waiver. The waiver of any breach by Employee of this Agreement shall not be effective unless in writing and signed by the Company, and no such waiver shall constitute the waiver of the same or another breach on a subsequent occasion.

12. Counterparts. This Agreement may be executed in any number of counterparts, including facsimile or email counterparts, and by different parties hereto in separate counterparts, each of which when so executed and delivered shall be deemed to be an original, and when a counterpart has been executed by each of the parties hereto, all of the counterparts, when taken together, shall constitute one and the same agreement.

Capgemini America, Inc.

August 21, 2024

TP Deo
Vice President, CHRO North America Region

I have read this Agreement and fully understand and accept its terms. I acknowledge that I have agreed to waive any right I may have to have any dispute, controversy or claim arising out of or relating to or concerning the provisions of this Agreement determined by a court of law and that all such disputes shall be resolved through arbitration. I further acknowledge that I have read the Blue Book, Code of Business Ethics, and the Anti-Corruption, Electronic Information and Communications, Competition Laws and Harassment and Discrimination policies and agree to abide by their terms as an employee of the Company.

Electronic Signature found at end of document

Haroldo M De Oliveira

ANNEX 1
PRIVATE INFORMATION

Employee agrees with the Company that the work for which he/she is employed is and will be of a private nature, and in connection with the performance of his/her services on behalf of the Company, the Company may make available to him/her information of a private nature as to the Company and the Company's clients' and prospective clients' businesses, strategies, methodologies, operations, technologies (including computer software), financial affairs, organizational and personnel matters, policies, procedures, trade secrets, programs, clients, prospective clients, employees and other non-public matters, including those concerning third parties (collectively, the "Private Information"). Employee agrees that he/she will receive in strict confidence all such Private Information belonging to the Company or to its clients or prospective clients. Employee further agrees to use his/her best efforts to maintain and to assist the Company in maintaining the confidentiality of all such Private Information and to prevent it from coming into unauthorized hands.

Employee further agrees that:

(a) he/she will neither copy nor distribute any Private Information which comes into his/her possession as a result of his/her employment by the Company, other than for Company use and in the ordinary course of performing his/her duties as an employee of the Company;

(b) he/she will not during the period of employment by the Company nor at any time thereafter, directly or indirectly, disclose to others and/or use for his/her own benefit or for the benefit of others, Private Information acquired by him/her during the period of his/her employment, except to the extent as may be reasonably necessary in the ordinary course of performing his/her duties as an employee of the Company; and

(c) immediately upon termination of his/her employment with the Company, he/she will return to the Company or to the client or prospective client all materials and information that constitute Private Information, and any copies thereof, and certify to the Company if requested that (i) he/she has no rights to such materials or information, and (ii) the original and all copies of such materials and information have been returned to the Company or to the client or prospective client.

With respect to immunity from liability for confidential disclosure of a trade secret to the government or in a court filing, please be advised of the following:

i. Immunity: An individual shall not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that –

A. is made –

1. in confidence to a federal, state, or local government official, either directly or indirectly, or to an attorney; and

2. solely for the purpose of reporting or investigating a suspected violation of law; or

B. is made in a complaint or other document filed in a lawsuit or other proceeding, if such filing is made under seal.

ii. Use of Trade Secret Information in Anti-Retaliation Lawsuit: An individual who files a lawsuit for retaliation by an employer for reporting a suspected violation of law may disclose the trade secret to the attorney of the individual and use the trade secret information in the court proceeding, if the individual–

A. files any document containing the trade secret under seal; and

B. does not disclose the trade secret, except pursuant to court order.

ANNEX 2
RESTRICTIVE COVENANTS

(a) During the period of employment and, unless prohibited by controlling applicable law, for standard employees twelve (12) months or Fixed term employees six (6) months following the termination of such employment for any reason including, but not limited to, involuntary termination with or without cause, Employee may not, without the Company's written consent, solicit, sell or perform, for his/her own account or for any other entity, services or products which are directly or indirectly competitive with the services or products of the Company to or for any client for which Employee or employees under his/her managerial control have solicited, sold or performed any such services or products on behalf of the Company during any part of the year immediately preceding the termination of his/her employment. While Employee is a resident of or working in California and subject to its laws, the restrictions in this paragraph shall be limited so that they only apply where Employee is aided by the use or disclosure of Confidential Information.

(b) During the period of employment and, unless prohibited by controlling applicable law, for twelve (12) months following the termination of such employment for any reason including, but not limited to, involuntary termination with or without cause, Employee may not directly or indirectly hire any employee of the Company or any former Company employee within six months after the date such person ceases to be a Company employee for his/her own account or on behalf of any individual, corporation or other entity other than the Company, nor attempt to directly or indirectly induce or solicit any such employee to leave the employ of the Company or to apply for or accept employment with any individual, corporation, or other entity. For purposes of this Annex 2, "solicit" means any direct or indirect communication of any kind whatsoever, regardless of by whom initiated, inviting, advising, encouraging or requesting any individual, corporation or other entity, in any manner, to take or refrain from taking any action.

(c) Employee acknowledges that the Company is providing the employee with access to the Private Information set forth in Annex 1 in part in exchange for Employee's agreement to the restrictive covenants set forth in this Annex 2. Employee and the Company further acknowledge and agree that the duration and geographic scope of the covenants contained in paragraph 1 of this Annex are fair and reasonable. Accordingly, Employee and the Company agree that, in the event that any of the covenants contained in paragraph 1 are nevertheless determined by a court to be unenforceable because of the duration or geographic scope thereof, the court making such determination may reduce such duration and/or scope to the extent necessary to enable such court to determine that such covenant is reasonable and enforceable, and to enforce such covenant as so amended.

(d) All references to the Company in this Annex 2 shall be read to include the parents, subsidiaries and affiliates of the Company.

ANNEX 3
INTELLECTUAL PROPERTY

Following is the Company's policy with respect to intellectual property:

Except as otherwise specified in Annex 3A or as may be otherwise agreed by the Company in writing, in consideration of the employment of the employee by the Company, and free of any additional obligations of the Company to make additional payment to the Employee, the Employee agrees to disclose to Company and to irrevocably assign, and hereby does assign to the Company any and all inventions, software, manuscripts, documentation, improvements or other intellectual property, whether or not protectable by any state or federal laws relating to the protection of intellectual property, relating to the present or future business of the Company that are developed by the Employee during the term of his/her employment with the Company, either alone or jointly with others, and whether or not developed during normal business hours or arising in the scope of his/her duties of employment. To the extent such assignment is inoperative in whole or in part, the Employee agrees that any materials that may be copyrighted are “Works Made for Hire” as defined in the Federal Copyright Act. The Employee agrees that all such inventions, software, manuscripts, documentation, improvement or other intellectual property shall be and remain the sole and exclusive property of the Company. The Employee hereby agrees to execute such assignments and other documents as the Company may consider appropriate to vest all right, title and interest therein to the Company. This provision does not apply to an invention for which no equipment, supplies, facility, trade secret or other proprietary information of the Company was used and which was developed entirely on the employee's own time, unless (a) the invention relates (i) directly to the business of the Company or (ii) to the Company's actual or demonstrably anticipated research or development or (b) the invention results from any work performed by the Employee for the Company. The Employee agrees that all services performed by the Employee for the Company shall be the original work of the Employee and shall not incorporate any third-party materials or work in which the Employee or any third party asserts an ownership interest without the express written consent of the Company.

ANNEX 3A
EXCLUDED INTELLECTUAL PROPERTY

The following intellectual property shall remain the exclusive property of Employee, so long as it was developed prior to the employee’s employment with the Company, and without use of equipment, supplies, facility, trade secret or other proprietary information of the Company, and was developed entirely on the employee's own time:

[NONE – this is used as a placeholder; candidates with pre-existing IP to declare should follow the instructions below]

(Note: Contact your Recruiter if you have previously developed or owned Intellectual Property which should be identified or excluded in this Annex. To be considered, provide your Recruiter with your IP identified by name or specific reference to a particular work as well as the date of creation and patent number, if applicable, for further legal review).

ANNEX 4
ARBITRATION PROCEDURES

The following Dispute Resolution Procedures (the "Procedures") shall be used to resolve any employment related dispute ("Dispute"). If any of these provisions are determined to be invalid or unenforceable, the remaining provisions shall remain in effect and binding to the fullest extent permitted by law.

Any Dispute will be submitted to a panel of three arbitrators unless otherwise agreed by the parties). The arbitrators will be appointed pursuant to the procedures for appointment under the AAA Rules. No potential arbitrator may serve unless he or she has agreed in writing to abide and be bound by these Procedures. Any issue concerning the extent to which any Dispute is subject to arbitration, or concerning the applicability, interpretation, or enforceability of these Procedures, including any contention that all or part of these Procedures are invalid or unenforceable, shall be governed by the Federal Arbitration Act and resolved by the arbitrators.

These Procedures and Paragraph 7 of this Agreement, contemplate and require that any arbitration proceeding brought by Employee shall be based on Employee’s individualized Dispute or Disputes only. An Employee with multiple Disputes shall raise all such Disputes in one proceeding. Employee knowingly, voluntarily and expressly waives any and all rights to initiate, participate in, or receive money or any other form of relief from any class, collective or representative proceeding. Each party shall have the right to be represented by counsel at all stages of the Dispute. The substantive laws of the State of New York, without regard to its principles of conflicts of laws (referenced herein as "the Governing Law"), will apply to all Disputes. This provision does not apply in states where choice of law provisions dictating another state’s law as controlling are not valid. The arbitrator(s) shall apply to any Dispute the same statute of limitations that would be applied by a court hearing the matter and applying the Governing Law. Further, the equitable defense of laches may be raised by any party.

The arbitrator(s) shall have the power to award actual damages to the prevailing party. To the extent that a party brings a substantive claim under which punitive damages, consequential damages and attorneys' fees would be available in a court hearing the matter and applying the Governing Law, and the party prevails on that substantive claim, then the arbitrator(s) shall have the discretion to award such relief when it appears appropriate in accordance with applicable law and the interests of justice. In no event, even if any other portion of these

Procedures is held to be invalid or unenforceable, shall the arbitrator(s) have the power to make an award or impose a remedy that could not be made or imposed by a court hearing the matter and applying the Governing Law.

Each party shall have the right to be represented by counsel at all stages of the Dispute. The substantive laws of the State of New York, without regard to its principles of conflicts of laws (referenced herein as "the Governing Law"), will apply to all Disputes. This provision does not apply in states where choice of law provisions dictating another state's law as controlling are not valid. The arbitrators shall apply to any Dispute the same statute of limitations that would be applied by a court hearing the matter and applying the Governing Law. Further, the equitable defense of laches may be raised by any party.

The arbitrators shall have the power to award actual damages to the prevailing party. To the extent that a party brings a substantive claim under which punitive damages, consequential damages and attorneys' fees would be available in a court hearing the matter and applying the Governing Law, and the party prevails on that substantive claim, then the arbitrators shall have the discretion to award such relief when it appears appropriate in accordance with applicable law and the interests of justice. In no event, even if any other portion of these Procedures is held to be invalid or unenforceable, shall the arbitrators have the power to make an award or impose a remedy that could not be made or imposed by a court hearing the matter and applying the Governing Law.

Each party shall have the right to request that the other party produce documents that are relevant to a claim or defense, and that are in the other party's possession, custody or control, if the production would not be unduly burdensome or onerous on the producing party. The arbitrators shall have the discretion, upon good cause shown, to allow each party to take up to a maximum of three depositions lasting no more than four hours in length per deposition. Further discovery, including, but not limited to, additional depositions, may be authorized at the discretion of the arbitrators only upon a showing by the party seeking discovery that the particular discovery sought is directly relevant, necessary and would not be unduly burdensome to the party from whom the discovery is sought. The arbitrators shall have no power to order or permit discovery except upon such a showing and shall have no power to order or permit any discovery that would violate a statutory or common law privilege or protection that would apply in a court applying the Governing Law.

The result of the arbitration will be binding on the parties, and judgment on the arbitration award may be entered in any court having jurisdiction.

Nothing contained herein shall prevent a party from seeking temporary emergency relief with respect to a Dispute or for the purpose of enforcing the provisions of paragraph 7 of the Agreement and/ or this Annex 4. A party may apply to a court, as provided below, for a temporary restraining order, preliminary injunction or such other temporary emergency relief. Neither an application for temporary emergency relief, nor a court's consideration of granting such relief shall (a) constitute a waiver of the right to pursue arbitration under this provision or (b) delay the appointment of an arbitrator or the progress of arbitration proceedings.

Employee and the Company hereby irrevocably submit to the exclusive jurisdiction of any state or federal court located in the City of New York over any suit, action or proceeding arising out of or relating to or concerning the Agreement or any Dispute that is not otherwise arbitrated or resolved according to the provisions of paragraph 7 of the Agreement. This requirement does not apply if Employee resides/works in a state that disallows venue provisions requiring Employees to initiate proceedings in a foreign state. This includes any suit, action or proceeding to compel arbitration, to obtain a temporary restraining order or preliminary injunction or such other temporary emergency relief, or to enforce an arbitration award. Employee and the Company acknowledge that the forum designated above has a reasonable relation to the Agreement and to Employee's relationship with the Company. Notwithstanding the foregoing, nothing herein shall preclude Employee or the Company from bringing any action or proceeding in any other court for the purpose of enforcing the provisions of paragraph 7 of the Agreement and this Annex 4.

This agreement as to forum is independent of the law that may be applied in the action, and Employee and the Company agree to such forum even if the forum may under applicable law choose to apply non-forum law. Employee and the Company hereby waive, to the fullest extent permitted by applicable law, any objection which either now or hereafter may have to personal jurisdiction or to the laying of venue of any such suit, action or proceeding in any court referred to in the preceding paragraph. Employee undertakes not to commence any action arising out of or relating to or concerning the Agreement in any forum other than a forum described in this Annex.

RECOVERY AGREEMENT FOR RELOCATION EXPENSES

1. I have agreed to relocate to the Nashville, Tennessee, USA office of Capgemini America, Inc. (the "Company") and accordingly, will relocate my residence to a location within a reasonable commuting distance from that office. In consideration for my agreement to relocate to the above-referenced location and for all of the promises I make under this Expense Recovery Agreement (the "Agreement"), and pursuant to the terms and conditions set forth in this Agreement, the Company will be providing to me a relocation expense funding to assist me in my relocation, some or all of which will be paid directly to me and/or to vendors assisting me in relocating (the "Relocation Expenses").

2. I shall reimburse to the Company the full amount of the Relocation Expenses paid directly or indirectly and provided to me or on my behalf in the event that (a) within three (3) months of the date that I commence employment with the Company, I do not actually relocate to the location set forth above in paragraph 1 (b) during the first twelve (12) months from the date I actually relocate to the location set forth above in paragraph 1, I voluntarily terminate my employment with the Company or (c) during the first twelve (12) months from the date I actually relocate to the location set forth above in paragraph 1, the Company terminates my employment for Cause ("Cause" shall mean any acts of dishonesty or acts that are detrimental to the reputation or public standing of the Company; violations of Company policy; misconduct; acts in competition with the Company; violations of laws, rules, or regulations in connection with the operation of the Company; conviction of, or a plea of "guilty" or "no contest" to, a felony or any crime of moral turpitude; breach of an employment agreement; acts of insubordination, or any other similar behavior).

3. The terms and conditions set forth above in paragraph 2 of this Agreement will not apply if I continue my employment, without any break in service, with an affiliate, subsidiary or parent of the Company.

4. I authorize the Company to deduct from any wages, accrued but unused vacation leave balances or any other payments due to me upon my separation from the Company all or any portion of the amount owed by me to the Company under this Agreement. To the extent that the Company's exercise of its rights under this paragraph results in it obtaining partial repayment of any amount I owe to the Company, such partial repayment shall not constitute an accord and satisfaction and is without prejudice or waiver to the Company's right to full payment of the sum due to it.

5. To the extent that any deduction taken pursuant to paragraph 4 above results in a partial (or does not result in any) repayment, or to the extent that the Company has not exercised its rights under paragraph 4, I agree to repay to the Company within thirty (30) days of my separation from employment any amount of the Relocation Expenses owed by me. In the event that I do not make a timely payment, I understand that the Company may commence suit to enforce this Agreement, and interest shall accrue at the prime interest rate published in the Wall Street Journal on the date of my separation from employment.

6. I agree to waive my right to a jury trial in any action brought by the Company to enforce this Agreement, or any action brought by me to challenge this Agreement. I further agree that any costs incurred by the Company in connection with its efforts to obtain my repayment of the Relocation Expenses, such as attorneys' fees and court costs, shall be paid by me.

7. The acceptance by the Company of any partial payments or the failure of the Company to exercise any right hereunder shall not modify this Agreement or waive any of my obligations or the rights of the Company as set forth in this Agreement.

8. Unless prohibited by applicable controlling law, this Agreement shall be governed and construed in accordance with the laws of the state of New York without regard to New York's choice of law principles.

Approved:

TP Deo
Vice President, CHRO North America Region

August 21, 2024

____
Date

By selecting “I Accept” I confirm that I am accepting this offer electronically and furthermore I agree to the terms and conditions of my Capgemini Offer Package which consists of the following documents:

- US Letter of Assignment Offer Letter
- Employment Agreement
- Relocation Expense Recovery Agreement

Haroldo M De Oliveira

My Expected Starting Date is: September 1, 2024

We will try to be flexible regarding a mutually agreed upon date should you need to start on a different date. If you need to change this expected starting date, please contact Lena Ghossaini at lena.ghossaini@capgemini.com to arrange for a new start date. You will not be required to sign a new offer letter.

I Accept

Yes I accept

Full Name

Haroldo De Oliveira

*E Offer Signature

******

E Offer Signature Date

8/21/24

E Offer Signature IP Address

165.225.212.97

Exhibit C.II - Second Prong - Letters of Support and Resume

Dear Immigration Officer,

My name is Danish Niazy, and I am a Senior Consultant at ArchLynk North America, a global leader in SAP supply chain solutions, with offices in Toronto and San Jose. I hold a Bachelor of Applied Business in e-Business Supply Chain Management and am a certified SAP IBP consultant. Over the course of my career, I have worked on numerous enterprise planning and financial transformation projects across North America.

I first collaborated with Mr. Haroldo de Oliveira from 2010 to 2013 at Suncor Energy, one of the largest integrated energy companies in Canada. During this project, he played a decisive role in developing a robust financial simulation model that integrated complex royalty fee calculations with capital and operational expenditure planning. This system streamlined complex revenue calculations and financial planning processes, ultimately delivering significant efficiency gains. The project was nominated for the President's Operational Excellence Award in 2014, generating approximately $5.9 million in savings during its first year of operation.

We also worked together again from 2016 to 2018 at the Canada Revenue Agency, the federal authority responsible for taxation in Canada. In this engagement, Mr. de Oliveira was a Senior Strategic Enterprise Management and Business Planning Architect, while I served as a technical team leader. His ability to bridge business requirements with technical implementation was instrumental to the project's success.

Mr. de Oliveira's skills extend far beyond technical knowledge. His Executive MBA and deep expertise in financial planning enable him to lead high-stakes projects with precision and authority. He consistently demonstrates strong communication and collaboration skills, ensuring that teams remain aligned and motivated under demanding timelines.

Based on my long-term professional experience with him, I am confident that Mr. de Oliveira will bring tremendous contributions to U.S. industries. His knowledge, dedication, and proven impact far exceed the average senior consultant in this field.

If you need more information, I am available at: email dniasy@hotmail.com, phone number: +1 (587) 899-5948.

Sincerely, Danish Niazy.
IBP/SAC Senior Consultant, ArchLynk North America
Toronto, Ontario – August 28, 2025

Contact

www.linkedin.com/in/danish-n-8385a316 (LinkedIn)

Top Skills

SAP SAC

OBP

S&OP

Danish N.

IBP/SAC Senior Consultant

Calgary, Alberta, Canada

Summary

Danish Niazy is IBP 2025 & HANA 2.0 certified Solution Architect with more than 13 years of experience in SAP ERP, HANA, IBP, BPC ,SAC, BW and BI implementation. Danish is an expert in developing budgeting, S&OP, planning and forecasting data models for Oil & Gas and Public Sector and Health using SAP HANA platform.

Specialties: Management Consulting, BI Solution Architecture, Azure, Blue Print Design. SAP native HANA, S/4 HANA,BPC,BW, SAP BusinessObjects, APO,CRM & FICO

Security Clearance Status: Secret Level II

Experience

ArchLynk

SAP IBP Senior Consultant

February 2024 - Present (1 year 11 months)

United States

UST

Senior IBP Consultant

May 2021 - February 2024 (2 years 10 months)

California, United States

Specialist in Supply Chain Planning & Optimization

City of Saskatoon

Lead Developer BPC & Embedded Analytics S/4 HANA

March 2020 - May 2021 (1 year 3 months)

Alberta, Canada

Canadian Blood Services

Supply Chain Modernization & Planning SAP IBP Solution Architect

November 2020 - April 2021 (6 months)

Ontario, Canada

Planning & Forecasting Modernization Programs

Nutrien
HANA Data Modeler (Independent Contractor)
May 2018 - December 2019 (1 year 8 months)
Calgary, Canada Area

Canada Revenue Agency - Agence du revenu du Canada
BPC/BW Developer (Independent-Contractor)
February 2017 - March 2018 (1 year 2 months)
Ottawa, Canada Area

Graham
Senior BI/HANA Developer
April 2015 - February 2017 (1 year 11 months)
Calgary, Canada Area

Senior Developer responsible for Graham's HANA, BI BW and BPC systems.

Suncor Energy
BI Solution Architect (Independent Contractor)
April 2013 - March 2015 (2 years)
Calgary

Accenture
BW/BOBJ Independent Contract @ Talisman Energy
March 2012 - February 2013 (1 year)
Calgary, Canada Area

Deloitte Consulting
BW/BPC Senior Specialist
September 2007 - February 2012 (4 years 6 months)
Ottawa, Canada Area

Canada Revenue Agency
SAP Analyst
May 2005 - August 2007 (2 years 4 months)
Ottawa, Canada Area

Education

Algonquin College of Applied Arts and Technology

Bachelor of Applied Business, e-Business Supply Chain Management · (2003 - 2007)

Dear USCIS Officer,

My name is Anthony Vermes, and I am a Chartered Professional Accountant (CPA) I have spent the past 25 years as an Independent Contractor specializing is Financials and Costing serving both private sector clients and a number of Canadian Federal Government Departments and Agencies including, but not limited to, Public Services and Procurement Canada, Treasury Board Secretariat, Canada Customs and Revenue Agency and the Department of National Defense. The organizations are responsible for the financial management and accountability, procurement and taxation and additional activities for the Canadian Federal Government. I also hold credentials and certifications for SAP R/3, IBM Consultancy, Novell and Microsoft. I hold an Honours Bachelor of Commerce from the University of Ottawa.

I worked with Mr. Haroldo de Oliveira from November 2016 to March 2018 at the Canada Revenue Agency (CRA), the federal body responsible for administering taxation and related financial programs. During this engagement, Mr. de Oliveira served as a Senior Business Planning and Consolidation solution architect and developer, while I contributed as a senior finance consultant and accounting advisor for the public sector.

Mr. de Oliveira developed a planning framework that aligned technical system design with financial management principles. This solution enabled the Canada Revenue Agency to produce more accurate forecasts, generate reliable reports, and strengthen financial accountability. By creating a structure that combined advanced SAP Business Planning and Consolidation tools with accounting standards, he provided government leaders with actionable information to support transparent and responsible decision-making.

What distinguishes Mr. de Oliveira is the breadth of expertise he brought to the project: many years of financial planning experience, strong academic preparation including a Master in Business Administration, and deep technical skills in SAP Business Planning and Consolidation and reporting solutions. His ability to combine this knowledge with effective leadership and teamwork allowed him to bring business and development professionals together.

From my perspective as a CPA, his contributions went beyond the duties of a systems architect. He demonstrated how advanced enterprise planning tools can be adapted to public-sector requirements in ways that improve accountability, transparency, and efficiency. This type of impact extends beyond a single institution and reflects practices that are broadly relevant to financial governance.

Based on my direct experience working with him, I am confident that Mr. de Oliveira will bring substantial contributions to the United States under the EB2-NIW program. His expertise in bridging business needs with advanced system solutions will directly support institutions where financial stewardship and regulatory compliance are essential. I strongly recommend his petition and remain available for further information if needed.

Ottawa, Canada. September 30, 2025,

Best regards,
Anthony Vermes,

Director/Owner 6156258 Canada Inc. (Vermes Consulting)
Email: anthony.vermes@outlook.com | Phone: +1 613-297-3634

Contact

www.linkedin.com/in/anthony-vermes-435825a6 (LinkedIn)

Top Skills

Certified SAP Consultant

SAP FICO

SAP FI

Languages

English (Full Professional)

Certifications

AI Ethics at SAP

Integration Advisor Capability of SAP Integration Suite

SAP Enable Now Framework

SAP Master Data Integration in the Intelligent Enterprise

Integration – The Key to the Intelligent Enterprise

Honors-Awards

Award of Excellence

Anthony Vermes

ERP/SAP (FI/CO/FM) Functional Analyst at Treasury Board of Canada Secretariat Secrétariat du Conseil du Trésor du Canada

Ottawa, Ontario, Canada

Summary

Professional Accountant with 20 years' experience in both the Public and Private sectors as a Certified SAP Application Consultant performing SAP requirements/design/implementation and process change management. I have expanded understanding of public sector finance requirements including FIS, BCS and RGI Components and Interfaces. I have worked with the SAP areas of General Ledger, Accounts Payable, Accounts Receivable, Asset Management, Funds Management, Cost Centre Accounting, Budgeting/Planning and Consolidation, Materials Management, Special Purpose Ledger and CATT in SAP versions 3.X, 4.0, 4.5, 4.6, 4.7 and ECC 6.0.

Chartered Professional Accountant (CPA-CMA), Certified Management Accountant (CMA) and certified in the SAP R/3 FI/CO, modules as well as SAP's Expert Program in Business Integration. I have certified status with Microsoft and Novell, and proficient with several other software products.

Experience

SAP FI/CO/FM Contractor

SAP FI/CO/FM Functional Consultant

1997 - Present (28 years)

Ottawa, Canada Area

Functional SAP FI/CO/FM Consultant specializing in:

SAP financial modules, FI, CO and FM

SAP Business Planning and Consolidation

Requirements Gathering/Mangement

Process Design

Change Management

Training Development

SAP Testing, Testing Methodologies, Project wide Test Management

Knowledge Transfer Activities

Complete SAP Resume available upon request.

Public Services and Procurement Canada | Services publics et Approvisionnement Canada
SAP Functional Analyst - Specialized (ERP/SAP (FI/CO/FM) Functional Analyst)
January 2021 - March 2022 (1 year 3 months)
Ottawa, Ontario, Canada

Treasury Board of Canada Secretariat
ERP/SAP (FI/CO/FM) Functional Analyst
April 2019 - May 2021 (2 years 2 months)
Ottawa, Canada Area

Government of Canada Financial and Material Management (GCfm) Solution

Public Services and Procurement Canada | Services publics et Approvisionnement Canada
ERP/SAP (FI/CO/FM) Functional Analyst
January 2018 - March 2019 (1 year 3 months)
Ottawa, Canada Area

IT Branch (ITB)/Business Solution Design (BSD

Canada Revenue Agency - Agence du revenu du Canada
ERP/SAP (FI/CO/FM) Business System Analyst (BSA)
January 2017 - June 2017 (6 months)
Ottawa, Canada Area

Finance and Administration Branch (F&A)/Systems, Policy and Control Division

Public Works and Government Services Canada | Travaux publics et Services gouvernementaux Canada
Business Analyst
November 2014 - January 2017 (2 years 3 months)
Ottawa, Canada Area

IT Branch (ITB)/Business Solution Design (BSD)

Canada Revenue Agency
1 year 3 months

SAP FI/CO/FM Consultant, Business System Analyst (BSA)
December 2013 - June 2014 (7 months)

Ottawa, Canada Area

Information Technology Branch (ITB)/Corporate Administrative Systems (CAS)

SAP FI/CO/FM Consultant, Business System Analyst (BSA)
April 2013 - November 2013 (8 months)
Ottawa, Canada Area

Information Technology Branch (ITB)/Corporate Administrative Systems (CAS)

Public Works and Government Services Canada | Travaux publics et Services gouvernementaux Canada
ERP/SAP (FI-AP, GL & SPL) Functional Analyst
February 2012 - March 2013 (1 year 2 months)
Ottawa, Canada Area

IFMS Program Office (CORE), PWGSC

Canadian Blood Services
ERP/SAP (FI/CO/FM) Functional Analyst
November 2011 - February 2012 (4 months)
Ottawa, Canada Area

Canadian Blood Services SAP Competency Centre

Public Works and Government Services Canada | Travaux publics et Services gouvernementaux Canada
SAP FI/CO/FM Consultant
February 2011 - October 2011 (9 months)
Ottawa, Canada Area

SAP Sigma Installation ECC 6.0 Upgrade

Canada Revenue Agency
5 years 4 months

SAP FI/CO/FM Consultant
December 2005 - March 2011 (5 years 4 months)
Ottawa, Canada Area

Information Technology Branch (ITB)/Corporate Administrative Systems (CAS)

ERP/SAP (FI/CO/FM) Functional Analyst
December 2005 - March 2011 (5 years 4 months)
Ottawa, Canada Area

Information Technology Branch (ITB)/Corporate Administrative Systems (CAS)

GE Capital
SAP FI/CO Consultant
May 2005 - December 2005 (8 months)
Kansas City, Missouri Area

General Electric Insurance Solutions

Agriculture and Agri-Food Canada
SAP FI/CO Consultant
October 2004 - May 2005 (8 months)
Ottawa, Canada Area

Saturn

Health Canada
SAP FI/CO Consultant
August 2004 - October 2004 (3 months)
Ottawa, Canada Area

Health Canada FIRMS (Framework for Integrated Resource Management Systems)

Alcatel-Lucent
SAP FI/CO/FM Consultant
December 2003 - July 2004 (8 months)
Ottawa, Canada Area

Calypso Project

Consulting and Audit Canada
SAP FI/CO/FM Consultant
November 2003 - December 2003 (2 months)
Ottawa, Canada Area

IFMS Program Office

Department of National Defence
SAP FI/CO/FM Consultant
November 2002 - October 2003 (1 year)
Ottawa, Canada Area

Material Acquisition Support and Information System, MASIS, Naval Implementation

Canada Revenue Agency
SAP FI/CO/FM Consultant
April 2001 - October 2002 (1 year 7 months)

Ottawa, Canada Area

Information Technology Branch (ITB)/Corporate Administrative Systems (CAS)

Department of National Defence

2 years 1 month

SAP FI/CO/FM Consultant

March 2000 - April 2001 (1 year 2 months)

Ottawa, Canada Area

Financial Management Accounting Project Financial Information Strategy, FMAS

FI/CO/FM Consultant

April 1999 - February 2000 (11 months)

Ottawa, Canada Area

Material Acquisition Support and Information System, MASIS

Canadian International Development Agency

FI/CO/FM Consultant

October 1999 - December 1999 (3 months)

Ottawa, Canada Area

Phoenix Self-Directed Learning Initiative

Mitel

FI/CO/FM Consultant

February 1999 - March 1999 (2 months)

Ottawa, Canada Area

Genesis Project

Canadian Heritage / Patrimoine Canadien

FI/CO/FM Consultant

September 1997 - January 1999 (1 year 5 months)

Ottawa, Canada Area

Integrated Financial and Material System, IFMS Project

Education

University of Ottawa

Bachelor's Degree, Business Administration and Management, General · (1981 - 1984)

University of Ottawa

Bachelor's Degree, Business/Commerce, General · (1981 - 1986)

Algonquin College of Applied Arts and Technology

Financial Management Certificate · (1988 - 1989)

To Whom It May Concern,

I am Hamilton Bokaleff, currently serving as an Application Innovation Engineering Architect at SAP, the world's largest provider of enterprise application software, headquartered in Walldorf, Germany. SAP systems are used by more than 400,000 customers worldwide to manage business operations and customer relations. Over my professional journey, I have specialized in finance, controlling, and business integration, having earned multiple SAP certifications and contributed to strategic implementations across Latin America and Europe.

I had the privilege of working with Mr. Haroldo de Oliveira between 1999 and 2000 at Ericsson, a global leader in telecommunications. This was during the Global Rollout Strategy implementation project, which aimed to standardize and optimize SAP systems across several countries, including Brazil, Sweden, and Chile. Mr. de Oliveira served as Senior Developer and Team Leader, while I worked as Senior Finance and Controlling Consultant.

His contribution to the project was remarkable. He was responsible for mapping business requirements across multiple regions, ensuring compliance with both local and corporate needs, and translating them into technical solutions. The implementation of a fully integrated SAP R/3 system under his leadership provided Ericsson with a scalable and efficient template that could be adapted globally. This work required not only deep technical knowledge but also the ability to harmonize diverse perspectives and regulatory frameworks.

Beyond his technical expertise, Mr. de Oliveira's leadership skills were evident in the way he coordinated multidisciplinary teams. He successfully fostered collaboration between finance and development professionals, creating a working environment that ensured accuracy, efficiency, and long-term sustainability of the system.

His extensive career, spanning numerous SAP implementation projects in multiple industries and countries, is evidence of his ability to bring value to complex international organizations. For these reasons, I fully endorse his EB2-NIW petition and believe he will contribute meaningfully to the technological advancement of the United States.

Sincerely,
Hamilton Bokaleff de Oliveira Junior
Innovation Service Architect, SAP

Linkdin: https://www.linkedin.com/in/hbok2ff/
Email: hbok2ff@gmail.com | Phone: +55 11 4680.7981

Contact

www.linkedin.com/in/hbok2ff (LinkedIn)

Top Skills

Software Updates

SAP S/4HANA

Artificial Intelligence (AI)

Languages

Portuguese (Native or Bilingual)

Spanish (Professional Working)

English (Full Professional)

Certifications

Discovering SAP Enterprise Architecture - Record of Achievement

Getting Started with SAP Integration Solution Advisory Methodology - Record of Achievement

Generative AI at SAP

Exploring the SAP Business AI Portfolio

Positioning SAP Business AI - Record of Achievement

Hamilton Bokaleff

Application Innovation Engineering Architect at SAP

São Paulo, São Paulo, Brazil

Summary

With more than 42 years in the IT and consulting market, Hamilton has worked in different segments such as consumer product, mining, O&G, financial services for American, European and Brazilian companies.

Very familiar with the SAP portfolio and its strategy. Hamilton focus in to create value with SAP Solutions in today's hybrid and complex environments, comprised of the best companies in different industries/segments in Brazil and abroad. His responsibilities include advisory, business, and technical architecture focused on the customer's value.

Today's main focus in transitioning whole SAP solutions on-premise to cloud (including S4) and innovation (like blockchain; microservices and others).

Specialties:
- Finance, controlling and budget
- Business Process focus
- The ROI on the Finance area
- Application Lifecycle Management strategy
- Roadmap and EA strategy focused on SAP mainstream
- Research of new technologies; methodologies and governance
- SAP solutions expertise: Disclosure Management; Business Planning and Consolidation ERP Financials; EPM portfolio; HANA; SAP Cloud Platform (Architecture and Services); OpenSource projects

Experience

SAP

Application Innovation Engineering Architect

July 2022 - Present (3 years 6 months)

São Paulo, Brazil

Natura

Enterprise Architect SAP

May 2013 - April 2022 (9 years)

São Paulo Area, Brazil

Hamilton Bokaleff has joined Natura in 2013, working as Enterprise Architecture with the main focus in SAP solutions. Natura has a unique and complex IT architecture working with Multicloud, SOA, API, SAP solutions, and other technologies, it´s a real challenge. Today, acting in Natura&CO group Natura & Co (the union of Natura, Avon, The Body Shop, and Aesop).

Some deliverables:
- Application Lifecycle Management strategy
- Definition of architecture reference standards
- SAP Solution Roadmaps to delivery Natura's Strategy & execution
- Best architecture design thru the process and software solutions (extend assets or acquire new one)
- Business case preparation support
- Research on new technologies and methodologies
- Definition and execution of the best-fit architecture for a full cloud approach
- SAP Cloud Platform Technical and S4 Architect Leader
- Governance guidelines for SAP innovation matters

SAP

9 years

Presales consultant

2004 - April 2013 (9 years)

Hamilton Bokaleff has joined SAP in 2004, working as Solution Advisor for SAP EPM, SAP HANA and SAP ERP/BW. Very familiar with SAP portfolio and its strategy. Hamilton proves value of SAP Solutions for the best companies of different industries/segments in Brazil and abroad. His responsabilities includes advisory, business and technical architecture focused in customer's value.

Specialties: Finance, controlling and budget

Business Process focus

The ROI on Finance area

HANA Champion for Brazil

Disclosure Management Champion for Brazil

Business Planning and Consolidation Champion for Brazil

ERP Financials; EPM portfolio

Solution Advisor / HANA Champion
July 2011 - December 2011 (6 months)

EPM Latin America SE
October 2008 - September 2009 (1 year)

I've taken a new position at SAP Latin America as a EPM Solution Engineer. Responsible to attend meetings, presentation, production introduction to customers related to planning, consolidation, IFRS and profitability solutions.

Aspen Procwork
SAP FI/CO/BW/SEM/ consultant
1998 - April 2004 (6 years)

Sony
CO Consultant
2001 - 2001 (less than a year)

Education

Insper
MBA, Executive · (2008 - 2010)

Faculdades Integradas de Guarulhos
BA, Administration · (1983 - 1986)

Charlotte, North Carolina – October 8, 2025

To Whom It May Concern,

It is with great enthusiasm that I provide this letter of support for Mr. Haroldo de Oliveira in connection with his visa application under the EB2-NIW category. My name is Kevin Martin, and I currently serve as Director of Planning and Consolidation for Capgemini America, one of the world's leading consulting, technology, and outsourcing companies, with more than 350,000 employees operating in over 50 countries. I am also a United States Navy veteran and hold an MBA from the University of Illinois.

In my current role, I have led several large-scale digital transformation initiatives across North America, managing diverse teams and advising clients in sectors such as Energy, Food, Technology, and Transportation. These responsibilities demand a unique blend of technical expertise, leadership, and the ability to foster innovation in highly complex environments.

I have had the privilege of working directly with Mr. de Oliveira since October 2019, both in Canada and in the United States, where he served as Senior Business Planning and Consolidation Solution Architect and Developer. He has been instrumental in supporting me with very complex financial and production planning demands with our clients. I directly observed Mr. de Oliveira designing and delivering strategic financial planning systems that modernized corporate decision-making for major clients. These implementations streamlined reporting and forecasting, reduced operational costs, and increased efficiency across business units in large corporations such as: Union Pacific (one of the largest freight rail networks in the United States operating more than 32,000 miles of track across 23 states), ENGIE North America (the subsidiary of one of the world's largest energy groups with a leading role in renewable power and energy services), Ontario Power Generation - OPG (Ontario's largest, low-carbon electricity generator, investing in local economies and employs thousands of people across Ontario and the United States), and JERA Americas (the subsidiary of the Japanese energy company, focused on developing and operating sustainable power generation and energy infrastructure in the United States).

Drawing on his advanced expertise in financial and production planning, analytics and predictive modeling, Mr. de Oliveira led a team of consultants to implement a consolidated planning system that substantially improved forecasting accuracy. His ability to combine technical depth with business insight, ensured that the system delivered lasting competitive advantages to the client. These implementations streamlined financial reporting, enhanced predictive analysis, reduced costs, and improved overall efficiency.

In my professional judgment, Mr. de Oliveira possesses the rare combination of vision, technical expertise, and leadership necessary to generate meaningful impact to the businesses across North America. I strongly recommend him for approval under the EB2-NIW visa, as his contributions will directly benefit industries of strategic importance to United States.

I am also available to provide any further information at your convenience.

Sincerely,
Kevin Martin

Director of Planning and Consolidation for Capgemini America
Email: Kevin.Martin@capgemini.com | Phone: +1 (773) 425-9643

Contact

www.linkedin.com/in/kevin-martin-b16302 (LinkedIn)

Top Skills

Excel

Customer Relations

Databases

Kevin Martin

Director, SAP Planning and Consolidations | US Navy Veteran

Charlotte Metro

Summary

Kevin is a seasoned professional with over 20 years of experience in financial software development, reporting, and implementation. He has a demonstrated track record of leading and supporting service teams, cultivating strong client relationships, and managing all functional, technical, as well as resourcing aspects of project implementations. His experience includes design and implementation of Financial Consolidations, Healthcare Expense planning, Sales & Operations planning, Pricing and Revenue recognition modeling, HR/Payroll, Capital Expense planning, Inter-Company Eliminations, Multi-Currency Translations, Global Support operations as well as complex allocation methods,. Additionally, he has delivered multi-dimensional (OLAP) implementations of global financial reporting systems, across several industries, based on SAP, Microsoft, and Oracle database technologies.

• EPM 10 (NW, MS, HANA) – 2 years
• BPC 7.5 (MS, NW) – 8 years
• Microsoft Excel 2003 (Expert) Certified
• Oracle Financial Analyzer/Express (Suite) – 10 years

• Solution Architect specializing in SAP BPC/EPM (Business Intelligence Applications) for 10 years
• Managed BPC Development and Support team for large scale financial operations (analytics)
• Partnered with Business stakeholders to develop and enhance new support processes as well as new business model feasibility for multiple global clients.
• Developed automated capabilities in Healthcare Expense planning within multiple Hospital organizations
• Designed, developed, and implemented Enterprise Performance Management (EPM) systems for over 30 clients
• Experienced in all financial processes including consolidations, currency conversion, allocations, eliminations, and transfer pricing, etc.

• Recognized as a development manager and internal technical and functional expert within the company
• Engaged in company pipeline pre-sales efforts as well as resourcing those initiatives

Experience

Capgemini
6 years 6 months

Director
May 2023 - Present (2 years 6 months)
Charlotte, North Carolina

Senior Manager
May 2019 - May 2023 (4 years 1 month)
Charlotte Metro

IBM
Senior Managing Consultant
May 2015 - May 2019 (4 years 1 month)

HCL AXON
Managing Consultant
January 2013 - May 2015 (2 years 5 months)

Industry - Insurance

Developed driver based planning and reporting system utilizing the latest EPM Hana technology

Responsibilities

• Developed complex template(s) to perform driver based planning
• Served as trusted advisor regarding functional aspect of implementation
• Provided EPM training to internal client team
• Created support process for post go-live EPM operations

Industry - Media Entertainment

Managed global EPM Support and Development team and operations for large Media Entertainment company with over 1000 users worldwide.

Responsibilities

• Directed an experienced Run Team to deliver support from both onshore as well as offshore for EPM and associated BW operations and served as a point of escalation to resolve ticketing issues
• Partnered with senior business and IT clients to ensure the business requirements are met and exceeded.
• Outlined a set of best practices and enforced corporate standards across all model environments
• Conducted workshop sessions with business stakeholders to enhance and develop new functionality
• Provided training and acted as trusted advisor to both stakeholders as well as operational managers
• Provided metrics back to the business on support ticket breakdown and other business value added metrics

Column5 Consulting
Sr. Application Consultant
August 2009 - December 2012 (3 years 5 months)

Industry - Manufacturing
Implemented multiple applications to support financial consolidations, departmental budgeting, inter-company eliminations, and foreign currency translations.

Responsibilities
• Developed complex logic to support expense allocations along market, segment, and product line dimensions
• Designed application architecture for user interfaced input as well as logic to produce real-time allocation results
• Implemented Sales and Operations planning models to support an integrated global forecasting capability
• Facilitated preliminary scope discussions for additional add-on work for existing projects
• Created   and supported pricing and supply modeling, as well as capital expenditures and HR allocations
• Created daily based sales and operations applications to support managerial reporting of sales dollars and forecasting activities, as well as inventory planning
• Configured BPC security to conform to SOX mandated segregation of duties
• Created custom logic to support inter-application data transfers as well as Cash Flow using BPC script logic

• Implemented multiple drill-through queries including a specially constructed Drill through query to access client journal entries
• Performed a detailed assessment of a clients' current BPC condition and specific recommendations to correct short term and long term issues

Industry - Healthcare
Implemented financial reporting, labor expense and benefit planning, driver based spread logic for non-labor expenses, contractual.

Responsibilities
• Developed driver based logic to spread non-labor expenses by primary and secondary stats
• Developed complex logic to support payroll, tax limits, and benefits, benefit limits, as well as interdepartmental transfer compensation
• Developed numerous complex HR budgeting templates with complex work rules and business drivers
• Converted and supported several HBP conversions to BPC, including retrofitting all allocation templates

Aster Group
Sr. Application Consultant
January 2005 - June 2009 (4 years 6 months)

Industry - High Tech/Software/Telecom
Implemented multiple applications to support financial consolidations, inter-company eliminations, foreign currency translations, and rule based revenue recognition.

Responsibilities
• Developed template(s) to support multiple allocations to support forecasting client subscription based revenue
• Developed Complex HR planning and Departmental Expense templates to support the budgeting process
• Created custom logic to support inter-application data transfers

Industry - Retail
Implemented multiple HR applications and supported development of Finance application

Responsibilities

• Developed complex logic to support payroll, tax limits, and benefits as well as interdepartmental transfer compensation
• Developed Complex HR planning templates to support the budgeting process
• Created custom logic to support inter-application data transfers and tax limits on compensation
• Supported custom code development for Retail store budgeting

Industry - Financial Services
Provided guidance and support for client budgeting and complex source system mapping and import into BPC.

Responsibilities
• Managed work effort and resourcing for completion of project
• Developed Financial reporting and Input templates to facilitate budgeting and actual comparison
• Provided support to client in final stages of development prior to go-live
• Developed several custom drill-through queries for client

MCI
Sr. Application Developer
July 2003 - December 2004 (1 year 6 months)

Client Manager and Team co-lead for client’s Oracle Financial Analyzer (OFA) environment. This effort included writing custom express programs for all aspects of design and development for client’s Pricing and Cost models, Headcount models, Revenue Forecasting models, and extraction and upload for other applications. Interacted with all levels of Finance and Accounting staff to deliver focused business information.

Adea Partners L.P
Consultant
March 2002 - June 2003 (1 year 4 months)

Contracted to provide an overall assessment of the client’s Oracle Financial Analyzer (OFA) environment. This effort included confirmation of the database stability and operations as well as recommendations for enhancements and best of breed practices. Subsequent to the assessments were the implementation of several custom express programs to accommodate these best of breed practices.

Braun Consulting
Manager

September 1998 - February 2002 (3 years 6 months)
Greater Chicago Area

Client Manager and technical lead for an OFA reporting and modeling application that combined data from 6 different divisions, each with their own General Ledger. Responsible for creation of test and production environments as well as installation and configuration of the Express server, client, and web software. Designed and created custom programs for nightly batch processing and FDI data loads. Responsible for gathering user requirements and performing database design tasks. Created and maintained the project plans.

Campbell Software
Product Manager
August 1997 - August 1998 (1 year 1 month)
Greater Chicago Area

Implementation consultant for multiple client/server based software products that allowed the company to expand its service offerings. I was promoted to Product Manager for one of these products as a result of my performance. Trained all client users in core functionality for client/server applications as well as participated in several business development opportunities.

IRI Software
Project Director
April 1995 - July 1997 (2 years 4 months)
Greater Chicago Area

Managed and customized IRI database information delivery for 20+ clients in the Consumer Packaged Goods industry. Programmed Oracle Express automation code into databases and migrated them from MVS to UNIX-HP. Trained clients as well as internal users in Express software functionality and database updates.

US Navy
Lieutenant
June 1988 - July 1991 (3 years 2 months)
Greater San Diego Area

Directed a unit of 45 engineering technicians on the USS TARAWA. Responsible for ensuring all aspects of the engineering plant, which powered the ship, operated at peak performance. Served in Operation Desert Storm and received commendation for superior engineering plant safety and utilization during a crisis situation.

Education

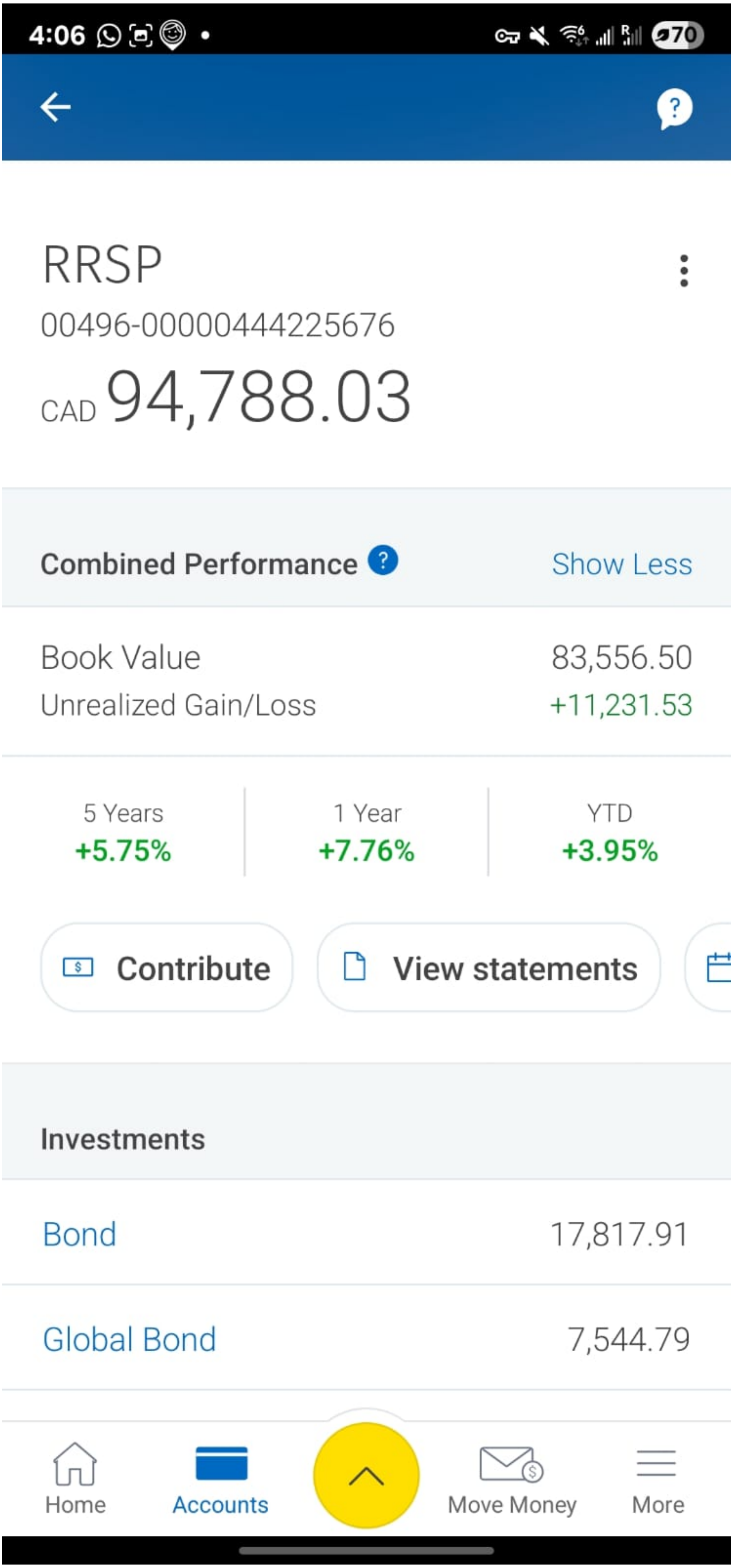
University of Illinois at Chicago

MBA, Management Information Systems, General · (1992 - 1994)

Illinois Institute of Technology

BA, European History · (1984 - 1988)

Exhibit C.II - Second Prong - Financial Feasibility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Book Value
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Unrealized Gain/Loss
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5 Years
+5.75%
1 Year
+7.76%
YTD
+3.95%
Contribute
View statements
Investments
Bond
17,817.91
Global Bond
7,544.79
Home
Accounts
Move Money
More

10:13 87

Program totals

Potential postal service disruption

DETAILS

Looking for advice?

Get professional, personal, practical financial advice.

LEARN MORE

No, thanks

HAROLDO DE OLIVEIRA
CAPGEMINI CANADA INC.

Total savings

$16,991.90

1-year return

4.6%

Plans

RPP

$16,991.90

1-year return

4.6%

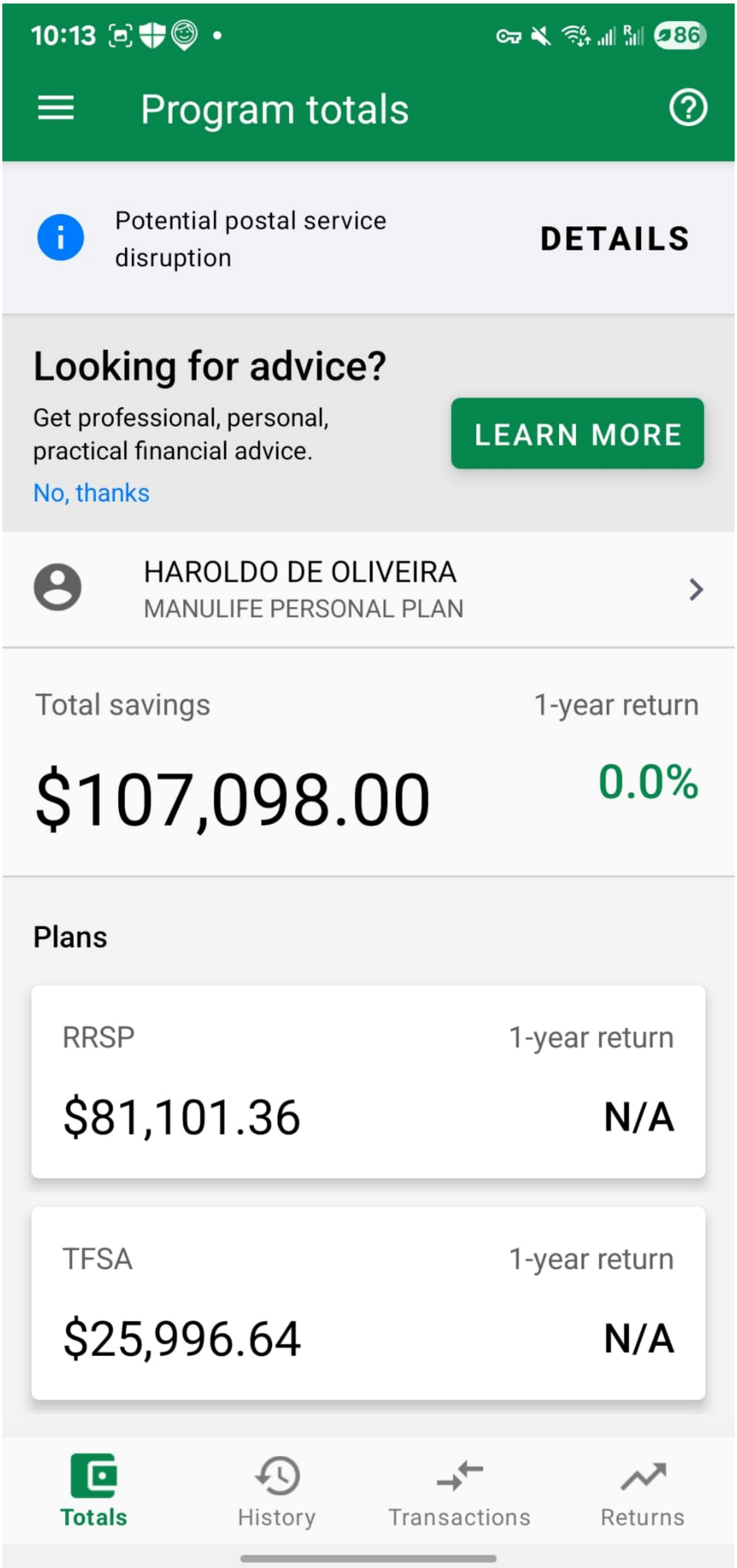
DPSP

$0.00

1-year return

1.4%

Totals History Returns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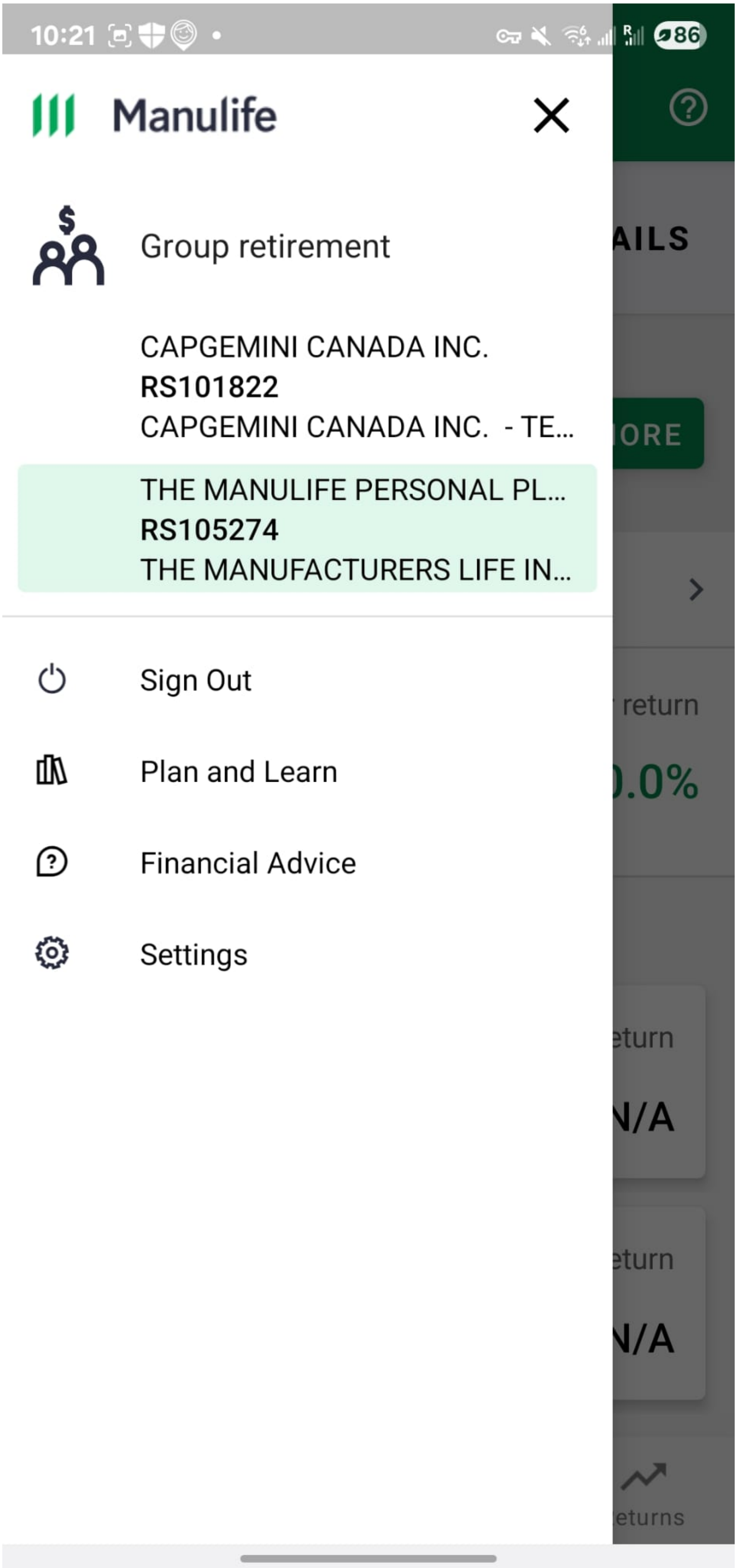
86
Program totals
Potential postal service disruption
DETAILS
Looking for advice?
Get professional, personal, practical financial advice.
LEARN MORE
No, thanks
HAROLDO DE OLIVEIRA
MANULIFE PERSONAL PLAN
Total savings
1-year return
$107,098.00
0.0%
Plans
RRSP
1-year return
$81,101.36
N/A
TFSA
1-year return
$25,996.64
N/A
Totals
History
Transactions
Returns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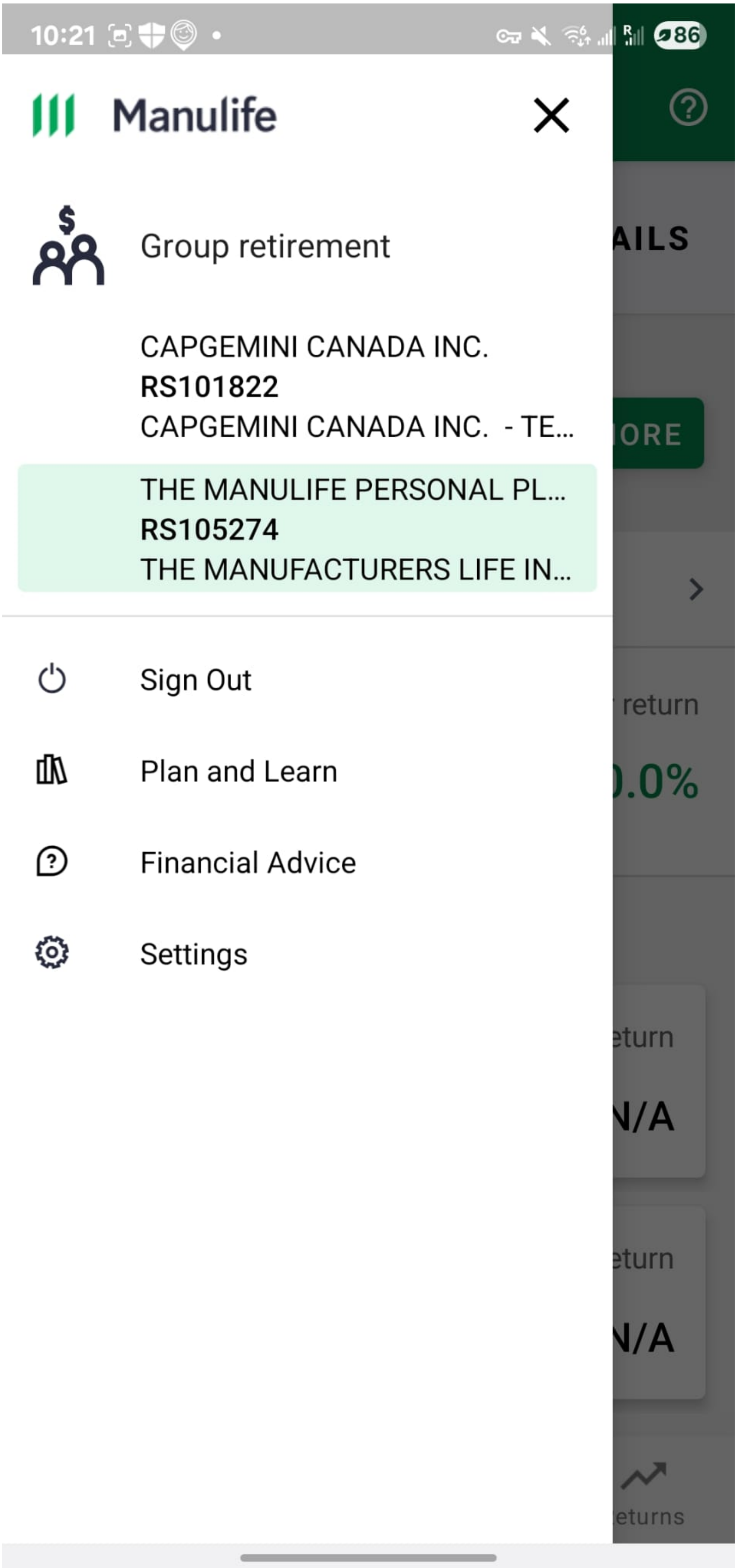
86
Manulife
Group retirement
CAPGEMINI CANADA INC.
RS101822
CAPGEMINI CANADA INC. - TE...
THE MANULIFE PERSONAL PL...
RS105274
THE MANUFACTURERS LIFE IN...
Sign Out
Plan and Learn
Financial Advice
Settings
AILS
ORE
return
0.0%
eturn
N/A
eturn
N/A
eturns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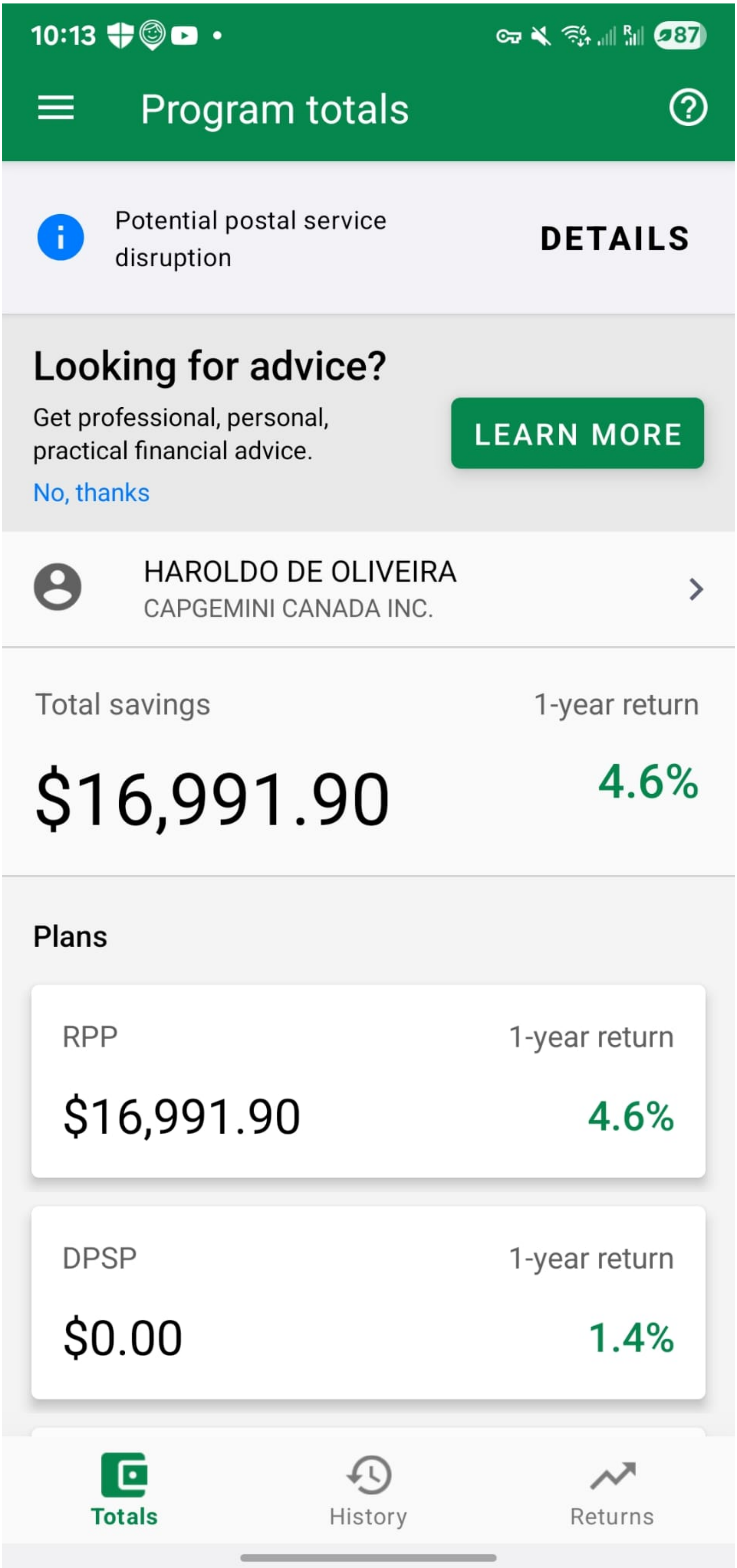
86
Manulife
Group retirement
CAPGEMINI CANADA INC.
RS101822
CAPGEMINI CANADA INC. - TE...
THE MANULIFE PERSONAL PL...
RS105274
THE MANUFACTURERS LIFE IN...
Sign Out
Plan and Learn
Financial Advice
Settings


10:13
87
Program totals
Potential postal service disruption
DETAILS
Looking for advice?
Get professional, personal, practical financial advice.
LEARN MORE
No, thanks
HAROLDO DE OLIVEIRA
CAPGEMINI CANADA INC.
Total savings
1-year return
$16,991.90
4.6%
Plans
RPP
1-year return
$16,991.90
4.6%
DPSP
1-year return
$0.00
1.4%
Totals
History
Returns

Canada Revenue Agency / Agence du revenu du Canada

Protected B when completed

Information Return for Electronic Filing of an Individual's Income Tax and Benefit Return

Tax year: 2024

The information on this form relates to the tax year shown in the top right corner. Before you fill out this form, read the information and instructions on page 2. The individual identified in Part A (or the individual's legal representative) must sign Part F. Your electronic filer must fill out Part C and Part D before submitting your return. Give the signed original of this form to your electronic filer and keep a copy for yourself.

Part A – Identification and address as shown on your tax return

First name: HAROLDO MARTON
Last name: OLIVEIRA
Social insurance number: * * * * * 5 4 4 4

Mailing address: Apt. number – Street number – Street name: 16 PEACHWOOD DRIVE

PO Box:
RR.:
City: KINGSVILLE
Prov./Terr.: ON
Postal code: N9Y 4G5

Get your CRA mail electronically delivered in My Account (optional)

Email address:

By giving an email address, I am registering to receive email notifications from the CRA and agreeing to the terms of use on page 2.

Part B – Declaration of amounts from your Income Tax and Benefit Return

Enter the following amounts from your return, if applicable:

Total income (line 15000)	170,962.12	Refund (line 48400)	12,766.31
Taxable income (line 26000)	170,124.12	or	
Total federal non-refundable tax credits (line 35000)	8,102.54	Balance owing (line 48500)	

Part C – Electronic filer identification

By signing Part F below, I declare that the following person or firm is electronically filing the new or the amended Income Tax and Benefit Return of the person named in Part A. Part F **must be signed** before the return is electronically transmitted.

Name of person or firm: Digital Accounting Professional Corporation
Electronic filer number: R3948

Representative identifier (Rep ID):

Part D – Document control number

The document control number generated for my electronic record: R394824E2QUHQ

Part E – How do you want to receive your notices of assessment and reassessment?
(Select one or more of the following electronic options.)

☐ I am registering (as indicated in Part A above) or I am already registered to receive electronic mail from the CRA and can view and access my notices of assessment and reassessment online.

☐ I would like my electronic filer to receive a one time notice of assessment and reassessment electronically in their software and provide me with a copy.

I understand that by ticking (✔) this box, I am allowing the CRA to electronically provide my assessment results and my notices of assessment and reassessment to the electronic filer (including a discounter) named in Part C. I will now receive a copy of my notices of assessment and reassessment from my electronic filer. For more information, see "NOA via Tax Software" on page 2.

OR

☑ I would like to receive paper notices of assessment and reassessment through Canada Post.

I will receive my notices of assessment and reassessment through Canada Post once my return or amended return has been assessed. If I have already registered to receive electronic mail from the CRA and I tick this box, I understand that I **will not receive** a copy of my notice through Canada Post.

Part F – Declaration and authorization

I declare that the information entered in parts A, B and C is correct and complete and fully discloses my income from all sources. I also declare that I have read the information on page 2, and that the electronic filer identified in Part C is filing my return. I allow this electronic filer to communicate with the CRA to correct any errors or omissions.

Signed by:
HAROLDO MARTON OLIVEIRA
84C98D70A9CF481...

Signature (individual identified in Part A or legal representative)

Name and title of legal representative

4/30/2025
Year Month Day HH MM SS

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 211 on Info Source at **canada.ca/cra-info-source**.

DcDigiSign Verified - 7ec93de8-813a-4a6a-82a1-f378d3322327

OREA Ontario Real Estate Association

Agreement of Purchase and Sale

Form 100
for use in the Province of Ontario

This Agreement of Purchase and Sale dated this 27 day of May 20 24

BUYER: Haroldo De Oliveira, Simone De Oliveira, agrees to purchase from
(Full legal names of all Buyers)

SELLER: Andrew Joseph Rankin, Danielle Jean Rankin, the following
(Full legal names of all Sellers)

REAL PROPERTY:

Address 16 Peachwood, Kingsville, ON N9Y 4G5

fronting on the North side of Peachwood

in the Kingsville

and having a frontage of 62.5 ft more or less by a depth of 127.99 ft more or less

and legally described as PT LT 60 PL 12M469 DESIGNATED AS PT 4 PL 12R24529 TOWN OF KINGSVILLE PT LT 2 CON 1 EASTERN DIVISION GOSFIELD DESIGNATED AS PT 2 PL 12R24529 TOWN OF KINGSVILLE (the "property")
(Legal description of land including easements not described elsewhere)

DS AR

PURCHASE PRICE: HDO SDO Dollars (CDN$) 685,000.00 ~~675,000.00~~ HDO SDO

DS DR

Six hundred Eighty ~~seventy~~-five thousand and 00/100 Dollars

DS AR

DEPOSIT: Buyer submits upon acceptance
(Herewith/Upon Acceptance/as otherwise described in this Agreement)

DS DR

Thirty-two thousand five hundred and 00/100 Dollars (CDN$) 32,500.00

by negotiable cheque payable to ROYAL LEPAGE BINDER REAL ESTATE - 644 "Deposit Holder" to be held in trust pending completion or other termination of this Agreement and to be credited toward the Purchase Price on completion. For the purposes of this Agreement, "Upon Acceptance" shall mean that the Buyer is required to deliver the deposit to the Deposit Holder within 24 hours of the acceptance of this Agreement. The parties to this Agreement hereby acknowledge that, unless otherwise provided for in this Agreement, the Deposit Holder shall place the deposit in trust in the Deposit Holder's non-interest bearing Real Estate Trust Account and no interest shall be earned, received or paid on the deposit.

Buyer agrees to pay the balance as more particularly set out in Schedule A attached.

SCHEDULE(S) A **attached hereto form(s) part of this Agreement.**

1. **IRREVOCABILITY:** This offer shall be irrevocable by Buyer (Seller/Buyer) until 11:59pm (a.m./p.m.) on the 27 day of May 20 24, after which time, if not accepted, this offer shall be null and void and the deposit shall be returned to the Buyer in full without interest.

2. **COMPLETION DATE:** This Agreement shall be completed by no later than 6:00 p.m. on the 28 day of June 20 24. Upon completion, vacant possession of the property shall be given to the Buyer unless otherwise provided for in this Agreement.

INITIALS OF BUYER(S): HDO SDO **INITIALS OF SELLER(S):** DS AR DS DR

3. **NOTICES:** The Seller hereby appoints the Listing Brokerage as agent for the Seller for the purpose of giving and receiving notices pursuant to this Agreement. Where a Brokerage (Buyer's Brokerage) has entered into a representation agreement with the Buyer, the Buyer hereby appoints the Buyer's Brokerage as agent for the purpose of giving and receiving notices pursuant to this Agreement. **The Brokerage shall not be appointed or authorized to be agent for either the Buyer or the Seller for the purpose of giving and receiving notices where the Brokerage represents both the Seller and the Buyer (multiple representation) or where the Buyer or the Seller is a self-represented party.** Any notice relating hereto or provided for herein shall be in writing. In addition to any provision contained herein and in any Schedule hereto, this offer, any counter-offer, notice of acceptance thereof or any notice to be given or received pursuant to this Agreement or any Schedule hereto (any of them, "Document") shall be deemed given and received when delivered personally or hand delivered to the Address for Service provided in the Acknowledgement below, or where a facsimile number or email address is provided herein, when transmitted electronically to that facsimile number or email address, respectively, in which case, the signature(s) of the party (parties) shall be deemed to be original.

FAX No.: .... (For delivery of Documents to Seller)
FAX No.: .... (For delivery of Documents to Buyer)

Email Address: .... (For delivery of Documents to Seller)
Email Address: .... (For delivery of Documents to Buyer)

4. **CHATTELS INCLUDED:** Dishwasher, dryer, microwave range hood combo, refrigerator, stove, washer, second freezer located in basement or garage

Unless otherwise stated in this Agreement or any Schedule hereto, Seller agrees to convey all fixtures and chattels included in the Purchase Price free from all liens, encumbrances or claims affecting the said fixtures and chattels.

5. **FIXTURES EXCLUDED:** ....

6. **RENTAL ITEMS (Including Lease, Lease to Own):** The following equipment is rented and **not** included in the Purchase Price. The Buyer agrees to assume the rental contract(s), if assumable:

Hot Water Tank

The Buyer agrees to co-operate and execute such documentation as may be required to facilitate such assumption.

7. **HST:** If the sale of the property (Real Property as described above) is subject to Harmonized Sales Tax (HST), then such tax shall be included in (included in/in addition to) the Purchase Price. If the sale of the property is not subject to HST, Seller agrees to certify on or before closing, that the sale of the property is not subject to HST. Any HST on chattels, if applicable, is not included in the Purchase Price.

INITIALS OF BUYER(S): HDO SDO **INITIALS OF SELLER(S):** DS DS

8. TITLE SEARCH: Buyer shall be allowed until 6:00 p.m. on the ...14........ day of ...June.., 20..24....., (Requisition Date) to examine the title to the property at Buyer's own expense and until the earlier of: (i) thirty days from the later of the Requisition Date or the date on which the conditions in this Agreement are fulfilled or otherwise waived or; (ii) five days prior to completion, to satisfy Buyer that there are no outstanding work orders or deficiency notices affecting the property, and that its present use (...residential use...) may be lawfully continued and that the principal building may be insured against risk of fire. Seller hereby consents to the municipality or other governmental agencies releasing to Buyer details of all outstanding work orders and deficiency notices affecting the property, and Seller agrees to execute and deliver such further authorizations in this regard as Buyer may reasonably require.

9. FUTURE USE: Seller and Buyer agree that there is no representation or warranty of any kind that the future intended use of the property by Buyer is or will be lawful except as may be specifically provided for in this Agreement.

10. TITLE: Provided that the title to the property is good and free from all registered restrictions, charges, liens, and encumbrances except as otherwise specifically provided in this Agreement and save and except for (a) any registered restrictions or covenants that run with the land providing that such are complied with; (b) any registered municipal agreements and registered agreements with publicly regulated utilities providing such have been complied with, or security has been posted to ensure compliance and completion, as evidenced by a letter from the relevant municipality or regulated utility; (c) any minor easements for the supply of domestic utility or telecommunication services to the property or adjacent properties; and (d) any easements for drainage, storm or sanitary sewers, public utility lines, telecommunication lines, cable television lines or other services which do not materially affect the use of the property. If within the specified times referred to in paragraph 8 any valid objection to title or to any outstanding work order or deficiency notice, or to the fact the said present use may not lawfully be continued, or that the principal building may not be insured against risk of fire is made in writing to Seller and which Seller is unable or unwilling to remove, remedy or satisfy or obtain insurance save and except against risk of fire (Title Insurance) in favour of the Buyer and any mortgagee, (with all related costs at the expense of the Seller), and which Buyer will not waive, this Agreement notwithstanding any intermediate acts or negotiations in respect of such objections, shall be at an end and all monies paid shall be returned without interest or deduction and Seller, Listing Brokerage and Co-operating Brokerage shall not be liable for any costs or damages. Save as to any valid objection so made by such day and except for any objection going to the root of the title, Buyer shall be conclusively deemed to have accepted Seller's title to the property.

11. CLOSING ARRANGEMENTS: Where each of the Seller and Buyer retain a lawyer to complete the Agreement of Purchase and Sale of the property, and where the transaction will be completed by electronic registration pursuant to Part III of the Land Registration Reform Act, R.S.O. 1990, Chapter L4 and the Electronic Registration Act, S.O. 1991, Chapter 44, and any amendments thereto, the Seller and Buyer acknowledge and agree that the exchange of closing funds, non-registrable documents and other items (the "Requisite Deliveries") and the release thereof to the Seller and Buyer will (a) not occur at the same time as the registration of the transfer/deed (and any other documents intended to be registered in connection with the completion of this transaction) and (b) be subject to conditions whereby the lawyer(s) receiving any of the Requisite Deliveries will be required to hold same in trust and not release same except in accordance with the terms of a document registration agreement between the said lawyers. The Seller and Buyer irrevocably instruct the said lawyers to be bound by the document registration agreement which is recommended from time to time by the Law Society of Ontario. Unless otherwise agreed to by the lawyers, such exchange of Requisite Deliveries shall occur by the delivery of the Requisite Deliveries of each party to the office of the lawyer for the other party or such other location agreeable to both lawyers.

12. DOCUMENTS AND DISCHARGE: Buyer shall not call for the production of any title deed, abstract, survey or other evidence of title to the property except such as are in the possession or control of Seller. If requested by Buyer, Seller will deliver any sketch or survey of the property within Seller's control to Buyer as soon as possible and prior to the Requisition Date. If a discharge of any Charge/Mortgage held by a corporation incorporated pursuant to the Trust And Loan Companies Act (Canada), Chartered Bank, Trust Company, Credit Union, Caisse Populaire or Insurance Company and which is not to be assumed by Buyer on completion, is not available in registrable form on completion, Buyer agrees to accept Seller's lawyer's personal undertaking to obtain, out of the closing funds, a discharge in registrable form and to register same, or cause same to be registered, on title within a reasonable period of time after completion, provided that on or before completion Seller shall provide to Buyer a mortgage statement prepared by the mortgagee setting out the balance required to obtain the discharge, and, where a real-time electronic cleared funds transfer system is not being used, a direction executed by Seller directing payment to the mortgagee of the amount required to obtain the discharge out of the balance due on completion.

13. INSPECTION: Buyer acknowledges having had the opportunity to inspect the property and understands that upon acceptance of this offer there shall be a binding agreement of purchase and sale between Buyer and Seller. **The Buyer acknowledges having the opportunity to include a requirement for a property inspection report in this Agreement and agrees that except as may be specifically provided for in this Agreement, the Buyer will not be obtaining a property inspection or property inspection report regarding the property.**

14. INSURANCE: All buildings on the property and all other things being purchased shall be and remain until completion at the risk of Seller. Pending completion, Seller shall hold all insurance policies, if any, and the proceeds thereof in trust for the parties as their interests may appear and in the event of substantial damage, Buyer may either terminate this Agreement and have all monies paid returned without interest or deduction or else take the proceeds of any insurance and complete the purchase. No insurance shall be transferred on completion. If Seller is taking back a Charge/Mortgage, or Buyer is assuming a Charge/Mortgage, Buyer shall supply Seller with reasonable evidence of adequate insurance to protect Seller's or other mortgagee's interest on completion.

INITIALS OF BUYER(S): HDO SDO   **INITIALS OF SELLER(S):** DS DS

15. PLANNING ACT: This Agreement shall be effective to create an interest in the property only if Seller complies with the subdivision control provisions of the Planning Act by completion and Seller covenants to proceed diligently at Seller's expense to obtain any necessary consent by completion.

16. DOCUMENT PREPARATION: The Transfer/Deed shall, save for the Land Transfer Tax Affidavit, be prepared in registrable form at the expense of Seller, and any Charge/Mortgage to be given back by the Buyer to Seller at the expense of the Buyer. If requested by Buyer, Seller covenants that the Transfer/Deed to be delivered on completion shall contain the statements contemplated by Section 50(22) of the Planning Act, R.S.O.1990.

17. RESIDENCY: (a) Subject to (b) below, the Seller represents and warrants that the Seller is not and on completion will not be a non-resident under the non-residency provisions of the Income Tax Act which representation and warranty shall survive and not merge upon the completion of this transaction and the Seller shall deliver to the Buyer a statutory declaration that Seller is not then a non-resident of Canada; (b) provided that if the Seller is a non-resident under the non-residency provisions of the Income Tax Act, the Buyer shall be credited towards the Purchase Price with the amount, if any, necessary for Buyer to pay to the Minister of National Revenue to satisfy Buyer's liability in respect of tax payable by Seller under the non-residency provisions of the Income Tax Act by reason of this sale. Buyer shall not claim such credit if Seller delivers on completion the prescribed certificate.

18. ADJUSTMENTS: Any rents, mortgage interest, realty taxes including local improvement rates and unmetered public or private utility charges and unmetered cost of fuel, as applicable, shall be apportioned and allowed to the day of completion, the day of completion itself to be apportioned to Buyer.

19. PROPERTY ASSESSMENT: The Buyer and Seller hereby acknowledge that the Province of Ontario has implemented current value assessment and properties may be re-assessed on an annual basis. The Buyer and Seller agree that no claim will be made against the Buyer or Seller, or any Brokerage, Broker or Salesperson, for any changes in property tax as a result of a re-assessment of the property, save and except any property taxes that accrued prior to the completion of this transaction.

20. TIME LIMITS: Time shall in all respects be of the essence hereof provided that the time for doing or completing of any matter provided for herein may be extended or abridged by an agreement in writing signed by Seller and Buyer or by their respective lawyers who may be specifically authorized in that regard.

21. TENDER: Any tender of documents or money hereunder may be made upon Seller or Buyer or their respective lawyers on the day set for completion. Money shall be tendered with funds drawn on a lawyer's trust account in the form of a bank draft, certified cheque or wire transfer using the Lynx high value payment system as set out and prescribed by the *Canadian Payments Act (R.S.C., 1985, c. C-21)*, as amended from time to time.

22. FAMILY LAW ACT: Seller warrants that spousal consent is not necessary to this transaction under the provisions of the Family Law Act, R.S.O.1990 unless the spouse of the Seller has executed the consent hereinafter provided.

23. UFFI: Seller represents and warrants to Buyer that during the time Seller has owned the property, Seller has not caused any building on the property to be insulated with insulation containing urea formaldehyde, and that to the best of Seller's knowledge no building on the property contains or has ever contained insulation that contains urea formaldehyde. This warranty shall survive and not merge on the completion of this transaction, and if the building is part of a multiple unit building, this warranty shall only apply to that part of the building which is the subject of this transaction.

24. LEGAL, ACCOUNTING AND ENVIRONMENTAL ADVICE: The parties acknowledge that any information provided by the brokerage is not legal, tax or environmental advice.

25. CONSUMER REPORTS: The Buyer is hereby notified that a consumer report containing credit and/or personal information may be referred to in connection with this transaction.

26. AGREEMENT IN WRITING: If there is conflict or discrepancy between any provision added to this Agreement (including any Schedule attached hereto) and any provision in the standard pre-set portion hereof, the added provision shall supersede the standard pre-set provision to the extent of such conflict or discrepancy. This Agreement including any Schedule attached hereto, shall constitute the entire Agreement between Buyer and Seller. There is no representation, warranty, collateral agreement or condition, which affects this Agreement other than as expressed herein. For the purposes of this Agreement, Seller means vendor and Buyer means purchaser. This Agreement shall be read with all changes of gender or number required by the context.

27. ELECTRONIC SIGNATURES: The parties hereto consent and agree to the use of electronic signatures pursuant to the *Electronic Commerce Act, 2000,* S.O. 2000, c17 as amended from time to time with respect to this Agreement and any other documents respecting this transaction.

28. TIME AND DATE: Any reference to a time and date in this Agreement shall mean the time and date where the property is located.

INITIALS OF BUYER(S): HDO SDO **INITIALS OF SELLER(S):** DS DS

29. SUCCESSORS AND ASSIGNS: The heirs, executors, administrators, successors and assigns of the undersigned are bound by the terms herein.

SIGNED, SEALED AND DELIVERED in the presence of: IN WITNESS whereof I have hereunto set my hand and seal:

(Witness) | Haroldo De Oliveira (Buyer) Haroldo De Oliveira | (Seal) | 05/27/2024 (Date)

(Witness) | Simone De Oliveira (Buyer) Simone De Oliveira | (Seal) | 05/27/2024 (Date)

I, the Undersigned Seller, agree to the above offer. I hereby irrevocably instruct my lawyer to pay directly to the brokerage(s) with whom I have agreed to pay commission, the unpaid balance of the commission together with applicable Harmonized Sales Tax (and any other taxes as may hereafter be applicable), from the proceeds of the sale prior to any payment to the undersigned on completion, as advised by the brokerage(s) to my lawyer.

SIGNED, SEALED AND DELIVERED in the presence of: IN WITNESS whereof I have hereunto set my hand and seal:

(Witness) | DocuSigned by: 53C2300109134B5... (Seller) Andrew Joseph Rankin | (Seal) | 2024-05-27 | 8:20 PM PDT (Date)

(Witness) | DocuSigned by: E4BFE0FEB394424... (Seller) Danielle Jean Rankin | (Seal) | 2024-05-27 | 8:22 PM PDT (Date)

SPOUSAL CONSENT: The undersigned spouse of the Seller hereby consents to the disposition evidenced herein pursuant to the provisions of the Family Law Act, R.S.O.1990, and hereby agrees to execute all necessary or incidental documents to give full force and effect to the sale evidenced herein.

(Witness) | (Spouse) | (Seal) | (Date)

CONFIRMATION OF ACCEPTANCE: Notwithstanding anything contained herein to the contrary, I confirm this Agreement with all changes both typed and written was finally accepted by all parties at 2024-05-27 | 8:20 PM PDT (a.m./p.m.) this .... day of ...., 20........

DocuSigned by: 53C2300109134B5... DocuSigned by: E4BFE0FEB394424...
(Signature of Seller or Buyer)

INFORMATION ON BROKERAGE(S)	
Listing Brokerage ROYAL LEPAGE BINDER REAL ESTATE - 644	(519) 733-1028 (Tel.No.)
T.J. NEHMETALLAH (Salesperson/Broker/Broker of Record Name)	
Co-op/Buyer Brokerage RE/MAX WEST REALTY INC.	(Tel.No.)
NATANAEL LEITES MARTINEZ (Salesperson/Broker/Broker of Record Name)	

ACKNOWLEDGEMENT

I acknowledge receipt of my signed copy of this accepted Agreement of Purchase and Sale and I authorize the Brokerage to forward a copy to my lawyer.

DocuSigned by: 53C2300109134B5... (Seller) Andrew Joseph Rankin | 2024-05-27 | 8:20 PM PDT (Date)
DocuSigned by: E4BFE0FEB394424... (Seller) Danielle Jean Rankin | 2024-05-27 | 8:22 PM PDT (Date)

Address for Service ....
(Tel. No.)
Seller's Lawyer ....
Address ....
Email ....
(Tel. No.) (Fax. No.)

I acknowledge receipt of my signed copy of this accepted Agreement of Purchase and Sale and I authorize the Brokerage to forward a copy to my lawyer.

Haroldo De Oliveira (Buyer) Haroldo De Oliveira | 05/31/2024 (Date)
(Buyer) Simone De Oliveira | (Date)

Address for Service ....
(Tel. No.)
Buyer's Lawyer ....
Address ....
Email ....
(Tel. No.) (Fax. No.)

FOR OFFICE USE ONLY **COMMISSION TRUST AGREEMENT**

To: Co-operating Brokerage shown on the foregoing Agreement of Purchase and Sale:
In consideration for the Co-operating Brokerage procuring the foregoing Agreement of Purchase and Sale, I hereby declare that all moneys received or receivable by me in connection with the Transaction as contemplated in the MLS® Rules and Regulations of my Real Estate Board shall be receivable and held in trust. This agreement shall constitute a Commission Trust Agreement as defined in the MLS® Rules and shall be subject to and governed by the MLS® Rules pertaining to Commission Trust.

DATED as of the date and time of the acceptance of the foregoing Agreement of Purchase and Sale. Acknowledged by:

DocuSigned by: FB411854522A432... T.J. Nehmetallah (Authorized to bind the Listing Brokerage) T.J. NEHMETALLAH | 05/27/2024 (Authorized to bind the Co-operating Brokerage) NATANAEL LEITES MART

OREA Ontario Real Estate Association

Form 100
for use in the Province of Ontario

Schedule A
Agreement of Purchase and Sale

This Schedule is attached to and forms part of the Agreement of Purchase and Sale between:

BUYER: Haroldo De Oliveira, Simone De Oliveira, and

SELLER: Andrew Joseph Rankin, Danielle Jean Rankin

for the purchase and sale of 16 Peachwood, Kingsville, ON N9Y 4G5

dated the 27 day of May, 20 24

Buyer agrees to pay the balance as follows:

The Buyer agrees to pay the full balance of the purchase price by certified cheque or bank draft or any other accepted method of payment to the seller on the completion of this transaction.

The buyer shall be allowed to revisit the property up to 3 times before closing at a mutually agreeable time. The seller agrees to provide access to the property for this visit when required.

SDO
~~This Offer is conditional for five [5] banking days from acceptance of this offer upon the Buyer arranging and securing, at the Buyer's own expense, a suitable new first Charge/Mortgage~~
HDO ~~satisfactory to the Buyer in the Buyer's sole and absolute discretion. Unless the B~~uyer gives notice in wr~~iting delivered to the Seller that this condition is fulfilled, this Offer shall be null and void and~~ the ~~deposit shall be returned to the Buyer in full without deduction. This condition is included~~ for the ~~benefit of the Buyer and may be waived at the Buyer's sole option by notice in wr~~iting to the Seller ~~within the time period stated herein.~~

DS AR

DS DR

The Seller agrees to leave the premises; including but not limited to the floors, bedrooms, basement, bathrooms, and kitchen; in a professionally clean condition, including the outside of the property and grass.

SDO
~~This Offer is conditional for three (3) banking days from acceptance of this offer,~~ upon ~~the Buyer's Solicitor to provide an explanation satisfactory to the buyer regarding~~ legal terms, term~~inology, and legal description of the property included in this agreement; including~~ the legal
HDO liability ~~of the Buyer. Unless the buyer gives notice in writing delivered to the~~ Seller that this condition is fulfilled, this offer shall be null and void and the deposit shall be returned to the ~~Buyer in full without deduction. This is included for the benefit of the~~ Buyer and may be waived at ~~the Buyer's sole option by notice in writing to the~~ Seller.

DS AR

DS DR

This form must be initialled by all parties to the Agreement of Purchase and Sale.

INITIALS OF BUYER(S): HDO SDO **INITIALS OF SELLER(S):** DS AR DS DR

Master Settlement Statement

Warranty Title, LLC dba Warranty Title Ins Co
6131 Shallowford Rd
Suite 102
Chattanooga, TN 37421
Phone: (423)424-4654 Fax: (423)424-4655

Settlement Date: July 2, 2024
Escrow officer/Closer:
Order Number: 20241029
Buyer: Haroldo Marton De Oliveira and Simone Vanessa Ferreira De Oliveira
10000 Larkspur Drive
Ooltewah, TN 37363
Seller: Michael McCarty and Yrang McCarty

Lender:
Property Location: 10000 Larkspur Drive
Ooltewah, TN 37363

Seller Debit	Seller Credit		Buyer Debit	Buyer Credit
		Financial Consideration		
	428,500.00	Sale Price of Property	428,500.00	
		Deposit		4,000.00
		Prorations/Adjustments		
1,137.88		County Taxes 01/01/24-07/03/24		1,137.88
		Commissions		
		Admin Fee to Keller Williams Realty - Greater Downtown	600.00	
250.00		Admin Fee to EXP Realty LLC		
12,855.00		Real Estate Commission to Keller Williams Realty - Greater Downtown		
12,855.00		Real Estate Commission to EXP Realty LLC		
		Escrow/Title Charges		
50.00		Courier Fee to Warranty Title, LLC dba Warranty Title Ins Co	50.00	
300.00		Settlement Fee to Warranty Title, LLC dba Warranty Title Ins Co	425.00	
		Owner's Title Insurance to Warranty Title, LLC dba Warranty Title Ins Co Coverage: $428,500.00 Premium: $1,991.61 Version: ALTA Owner's Policy (2021)	1,991.61	
		Recording Charges		
		Recording Fees - Deed to Hamilton County Register of Deeds	13.00	
		State tax/stamps - Deed to Hamilton County Register of Deeds	1,585.45	

Master Settlement Statement

Seller Debit	Seller Credit		Buyer Debit	Buyer Credit
		Miscellaneous Debits/Credits		
		Remote Online Notary to Better Solutions Real Estate Services	85.00	
27,447.88	428,500.00	**Subtotals**	433,250.06	5,137.88
		Balance Due FROM Buyer		428,112.18
401,052.12		**Balance Due TO Seller**		
428,500.00	428,500.00	**TOTALS**	433,250.06	433,250.06

Seller

____
Michael McCarty

____
Yrang McCarty

Buyer

Haroldo Marton De Oliveira
____
Haroldo Marton De Oliveira

____
Simone Vanessa Ferreira De Oliveira

Warranty Title, LLC dba Warranty Title Ins Co

BY:______________________________
Settlement Agent

American Land Title Association	ALTA Settlement Statement - Borrower/Buyer Adopted 05-01-2015

Warranty Title, LLC dba Warranty Title Ins Co
ALTA Universal ID:
6131 Shallowford Rd
Suite 102
Chattanooga, TN 37421

File No./Escrow No.:	20241029
Print Date & Time:	June 27, 2024 2:56 pm
Officer/Escrow Officer:	Dana Harvey
Settlement Location:	6131 Shallowford Rd, Suite 102 Chattanooga, TN 37421
Property Address:	10000 Larkspur Drive Ooltewah, TN 37363
Buyer:	Haroldo Marton De Oliveira and Simone Vanessa Ferreira De Oliveira 16 Peachwood Drive Kingsville, Ontario N9Y 4G5 Canada
Seller:	Michael McCarty and Yrang McCarty 10000 Larkspur Drive Ooltewah, TN 37363
Lender:	
Settlement Date :	July 02, 2024
Disbursement Date :	July 02, 2024

Description	Buyer	
	Debit	Credit
Financial		
Sale Price of Property	428,500.00	
Deposit		4,000.00
Prorations/Adjustments		
County Taxes 01/01/24-07/03/24		1,137.88
Title Charges and Escrow/Settlement Charges		
Courier Fee to Warranty Title, LLC dba Warranty Title Ins Co	50.00	
Settlement Fee to Warranty Title, LLC dba Warranty Title Ins Co	425.00	
Owner's Title Insurance to Warranty Title, LLC dba Warranty Title Ins Co Coverage: $428,500.00 Premium: $1,991.61 Version: ALTA Owner's Policy (2021)	1,991.61	
Commissions		
Admin Fee to Keller Williams Realty - Greater Downtown	600.00	

Description	Buyer	
	Debit	Credit
Government Recording and Transfer Charges		
Recording Fees - Deed to Hamilton County Register of Deeds	13.00	
State tax/stamps - Deed to Hamilton County Register of Deeds	1,585.45	
Miscellaneous		
Remote Online Notary to Better Solutions Real Estate Services	85.00	
	Debit	**Credit**
Subtotals	433,250.06	5,137.88
Due from Buyer		428,112.18
Totals	433,250.06	433,250.06

Acknowledgement

We/I have carefully reviewed the ALTA Settlement Statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of the ALTA Settlement Statement. We/I authorize Warranty Title, LLC dba Warranty Title Ins Co to cause the funds to be disbursed in accordance with this statement.

Buyer
Haroldo Marton De Oliveira

____
Haroldo Marton De Oliveira

____
Simone Vanessa Ferreira De Oliveira

Warranty Title, LLC dba Warranty Title Ins Co

BY:______________________________
Dana Harvey

WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO

PRIVACY POLICY NOTICE

PURPOSE OF THIS NOTICE

Title V of the Gramm-Leach-Bliley Act (GLBA) generally prohibits any financial institution, directly or through its affiliates, from sharing nonpublic personal information about you with a nonaffiliated third party unless the institution provides you with a notice of its privacy policies and practices, such as the type of information that it collects about you and the categories of persons or entities to whom it may be disclosed. In compliance with the GLBA, we are providing you with this document, which notifies you of the privacy policies and practices of **Warranty Title, LLC dba Warranty Title Ins Co.**

We may collect nonpublic personal information about you from the following sources:

- Information we receive from you such as on applications or other forms.
- Information about your transactions we secure from our files, or from [our affiliates or] others.
- Information we receive from a consumer reporting agency.
- Information that we receive from others involved in your transaction, such as the real estate agent or lender.

Unless it is specifically stated otherwise in an amended Privacy Policy Notice, no additional nonpublic personal information will be collected about you.

We may disclose any of the above information that we collect about our customers or former customers to our affiliates or to nonaffiliated third parties as permitted by law.

We also may disclose this information about our customers or former customers to the following types of nonaffiliated companies that perform marketing services on our behalf or with whom we have joint marketing agreements:

- Financial service providers such as companies engaged in banking, consumer finance, securities and insurance.
- Non-financial companies such as envelope stuffers and other fulfillment service providers.

WE DO NOT DISCLOSE ANY NONPUBLIC PERSONAL INFORMATION ABOUT YOU WITH ANYONE FOR ANY PURPOSE THAT IS NOT SPECIFICALLY PERMITTED BY LAW.

We restrict access to nonpublic personal information about you to those employees who need to know that information in order to provide products or services to you. We maintain physical, electronic, and procedural safeguards that comply with federal regulations to guard your nonpublic personal information.

HMD
Initials

Initials

WARRANTY DEED

STATE OF TENNESSEE
COUNTY OF HAMILTON

THE ACTUAL CONSIDERATION OR VALUE, WHICHEVER IS GREATER, FOR THIS TRANSFER IS $428,500.00

Affiant

SUBSCRIBED AND SWORN TO BEFORE ME, THIS THE 2nd day of July, 2024

Notary Public

MY COMMISSION EXPIRES:

(AFFIX SEAL)

THIS INSTRUMENT WAS PREPARED BY AND RETURN TO:
Warranty Title, LLC dba Warranty Title Ins Co, 6131 Shallowford Rd, Suite 102
Chattanooga, TN 37421

ADDRESS NEW OWNER(S) AS FOLLOWS:	SEND TAX BILLS TO:	MAP-PARCEL NO(S).:
Haroldo Marton De Oliveira and Simone Vanessa Ferreira De Oliveira, husband and wife	Haroldo Marton De Oliveira and Simone Vanessa Ferreira De Oliveira, husband and wife	141F D 032
(NAME)	(NAME)	
10000 Larkspur Drive	10000 Larkspur Drive	
(ADDRESS)	(ADDRESS)	
Ooltewah, TN 37363	Ooltewah, TN 37363	
(CITY) (STATE) (ZIP)	(CITY) (STATE) (ZIP)	File No.: 20241029

For and consideration of the sum of ten dollars, cash in hand paid by the hereinafter named GRANTEES, and other good and valuable considerations, the receipt of which is hereby acknowledged, I/we, **Michael McCarty and Yrang McCarty** , hereinafter called the GRANTOR, have bargained and sold, and by these presents do transfer and convey unto **Haroldo Marton De Oliveira and Simone Vanessa Ferreira De Oliveira, husband and wife**, hereinafter called the GRANTEES, their heirs and assigns, a certain tract or parcel of land in Hamilton County, State of Tennessee, described as follows, to-wit. :

Certain real property situate in the 2nd Civil District of Hamilton County, Tennessee, and described as follows, to wit:

BEING Lot Thirty-Two (32), Sweetbriar Subdivision, as shown by plat of record in Plat Book 54, Page 169, in the Register's Office of Hamilton County, Tennessee, to which record reference is hereby made for a more particular description thereof.

BEING the same property conveyed to Michael McCarty and spouse, Yrang McCarty by Warranty Deed from Mois Macias, Trustee of The Macias 1994 Living Trust dated January 18, 1994 U/A dated April 27, 2015, Deed dated December 16, 2022 and filed of record in Book 13173, page 771, Register's Office for Hamilton County, Tennessee.

RESTRICTIONS:

This conveyance is made subject to terms, provisions, covenants, conditions, restrictions, easements, charges, assessments and liens provided in the Covenants, Conditions and Restrictions of record in Book 4716, page 639, Register's Office for said County, and to easements, setback lines, notes, and any matters indicated on the aforesaid subdivision plat.

Subject to an Easement for Right-of-Way appearing of record in Book 975, page 707, Register's Office for said County.

Subject to Conditions and Easements of record in Book 2116, page 186, Register's Office for said County.

Unimproved ☐

This is improved ☒ property, known as 10000 Larkspur Drive, Ooltewah, TN 37363
(House No.) (Street) (P.O. Address) (City or Town) (Postal Zip)

TO HAVE AND TO HOLD the said tract or parcel of land, with the appurtenances, estate, title and interest thereto belonging to the said GRANTEES, their heirs and assigns forever; and I/we do covenant with the said GRANTEES that I/we am/are lawfully seized and possessed of said land in fee simple, have a good right to convey it and the same is unencumbered, unless otherwise herein set out; and I/we do further covenant and bind myself, my heirs and representatives, to warrant and forever defend the title to the said land to the said GRANTEES, their heirs and assigns, against the lawful claims of all persons whomsoever. Wherever used any gender shall be applicable to all genders.

It is expressly agreed by the parties hereto that all taxes for the current year shall be prorated between them as of the date of this deed.

This conveyance is expressly made subject to reservations, restrictions, easements, covenants and conditions contained in former instruments of record pertaining thereto and to all easements and encroachments apparent from an inspection of the property.

Witness my hand this 2nd day of July, 2024

____
Michael McCarty

____
Yrang McCarty

STATE OF Tennessee)
County OF Hamilton)

Personally appeared before me, the undersigned authority, a Notary Public for said county and State, Michael McCarty and Yrang McCarty, the within named bargainor, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who acknowledged that such person executed the within instrument for the purposes therein contained.

Witness my hand, at office, this 2nd of July, 2024.

____
Notary Public
My Commission Expires:

File No.: 20241029

NOTICE AND WAIVER

(Required by Departmental Regulation 30, Department of Insurance and Banking, State of Tennessee)

TO: Haroldo Marton De Oliveira and Simone Vanessa Ferreira De Oliveira

RE: 10000 Larkspur Drive, Ooltewah, TN 37363

Pursuant to the Regulations of the Department of Insurance and Banking of the State of Tennessee notice is hereby given that a mortgagee's title insurance policy is to be issued to your mortgage lender that such policy does not afford title insurance protection to you in the event of a defect or claim of defect in title to the real estate which you are acquiring (such as unpaid bills for labor and material, forgery, missing heirs or tax liens), and that an owner's title insurance policy in your favor for the amount of your purchase price (or for the amount of your purchase price plus the cost of any improvements which you anticipate making) may be purchased.

Departmental Regulations require that you sign the statement below if you do not wish to purchase this protection.

________ This is to certify that we have received the foregoing notice and waive our right to purchase an owner's title insurance policy for our protection. We further acknowledge that the settlement agent in this transaction shall have no responsibility to the undersigned for the status of the title to the real estate we are purchasing.

____X____ We desire to obtain the ALTA Owner's Policy, the standard policy. We further acknowledge that we have been offered an ALTA Homeowner's Policy of Title Insurance for One-To-Four Family Residence (6/17/06), the enhanced policy, and we have been informed that the enhanced policy provides greater coverage than the standard policy for a small additional premium. Attached is a copy of the chart summarizing the additional coverages, and we have been informed that a copy of the standard policy and/or the enhanced policy can be made available upon request. We decline the added protection of the enhanced policy.

________ We desire to obtain an ALTA Homeowner's Policy of Title Insurance for One-To-Four Family Residence (1/1/08), the enhanced policy.

Haroldo Marton De Oliveira

____
Haroldo Marton De Oliveira

____
Simone Vanessa Ferreira De Oliveira

CLOSER'S CERTIFICATE

As evidence of compliance with Departmental Regulation 30, Department of Insurance and Banking, State of Tennessee, I certify to the above title company that the foregoing NOTICE AND WAIVER was read by the Mortgagor(s) in my presence and that the WAIVER was signed by the Mortgagor(s) in my presence.

____
(Closing Agent)

WARRANTY TITLE INSURANCE COMPANY
NOTICE OF DISCLOSURE

Sellers and/or Buyers/Borrowers hereby acknowledge that they agree to the following:

I/We have been informed that WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO is not licensed to practice law and no legal advice has been offered by any employee of WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO. I have further been informed that WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO is acting only as a facilitator of this transaction and that it is forbidden by law from offering any legal advice on any part of said transaction to any party involved. I have not been referred by WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO to any named attorney or discouraged from seeking advice of any attorney; however, it has been requested that I shall seek my own attorney, if need be at my own expense.

I further declare all instruments to which I am a party if prepared by WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO, have been prepared under the direction of my lender, the underwriting title insurance company, or myself.

Haroldo Marton De Oliveira

Haroldo Marton De Oliveira	Michael McCarty
Simone Vanessa Ferreira De Oliveira	Yrang McCarty
Settlement Agent/Closer	July 2, 2024 Date

SELLERS FINAL PROPERTY DISCLOSURE

Pursuant to the disclosure requirements of the "Tennessee Residential Property Disclosure Act" *Tennessee Code Annotated, 66-5-201, et seq.*, the undersigned Seller hereby supplements the Residential Property Condition Disclosure information previously furnished by Seller to Buyer, as follows (Seller(s) initial appropriate line and write out the changes if any are reported):

X___ **NO CHANGES**
To the best of the knowledge, information and belief of the undersigned, the condition of the Property sold is substantially the same as it was when the Residential Property Condition Disclosure form was provided to the Buyer.

___ **CHANGES TO REPORT**
The Changes shown below, which may be material to the physical condition of the Property, have occurred or been observed since the Residential Property Condition Disclosure form was provided to the Buyer. This statement is given in good faith to the best of Seller's knowledge, information and belief, and is not intended to create warranties or guarantees which are not already made in the specific provisions of the contract or imposed by applicable law.

CHANGES REPORTED

____

____

____

____

____

____

____

IN WITNESS WHEREOF, the information hereon is certified by Seller and acknowledged as received by Buyer upon the dates indicated

Transferor (Seller):

______________________ Date ________ Time ________
Michael McCarty

____
Yrang McCarty

Transferee (Buyer):

Haroldo Marton De Oliveira Date 07/02/2024 Time ________
Haroldo Marton De Oliveira

____
Simone Vanessa Ferreira De Oliveira

SHORTAGE AGREEMENT

DATE: July 2, 2024

BORROWER(S): Haroldo Marton De Oliveira and Simone Vanessa Ferreira De Oliveira

SELLER(S): Michael McCarty and Yrang McCarty

PROPERTY ADDRESS: 10000 Larkspur Drive, Ooltewah, TN 37363

The undersigned hereby consent(s) and agree(s) that in the event there are any shortages in any amounts due to any entity being paid in the course of this real estate transaction, or if there is a shortage in the amount collected from the undersigned at closing, he/she will do as follows:

- The undersigned will immediately and fully pay to WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO, or to the designated entity, all funds necessary to pay the amount in full. If the undersigned fails to pay said sums within seven business days after receiving notice, the undersigned will be liable for liquidated damages in an amount equal to the shortage.
- This Obligation shall be a continuing obligation and may apply to any business, person, or entity to which funds are owed. The entities include WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO any lender, or any entity or creditor which has received payment from WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO for debt(s) owed by the undersigned.
- In the event that this document must be enforced, the undersigned agrees to reimburse and hold harmless the lender(s), from whom the undersigned borrower has received funds on this date, from any and all costs of enforcement.
- If WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO files suit to collect funds due, the undersigned agrees to pay all costs including reasonable attorney fees, court costs, and other expenses not prohibited by law.
- This agreement is severable. Therefore, in the event any provision of this agreement conflicts with applicable law, such conflict shall not affect other provisions of this agreement that can be given effect without the conflicting provision.
- If any amount paid by WARRANTY TITLE, LLC DBA WARRANTY TITLE INS CO is in excess of the amount necessary to completely payoff an account, the closing attorney will provide reasonable assistance to the appropriate party in order to recover the balance.

Haroldo Marton De Oliveira

Haroldo Marton De Oliveira	Michael McCarty
Simone Vanessa Ferreira De Oliveira	Yrang McCarty

STATE OF Tennessee)
County OF Knox)

Personally appeared before me via audio/visual communication, the undersigned authority, a Notary Public for said county and State, Haroldo Marton De Oliveira and Simone Vanessa Ferreira De Oliveira, husband and wife, the within named bargainor, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who acknowledged that such person executed the within instrument for the purposes therein contained.

Notarized remotely using audio-video communication technology via Proof.

Witness my hand, at office, this 2nd of July, 2024.

Notary Public
My Commission Expires: 10/04/2025

PARKER M
STATE OF TENNESSEE NOTARY PUBLIC
COUNTY OF KNOX

Online Notary Public
My Commission Expires
October 4, 2025

STATE OF Tennessee)
County OF Hamilton)

Personally appeared before me, the undersigned authority, a Notary Public for said county and State, Michael McCarty and Yrang McCarty, the within named bargainor, with whom I am personally acquainted (or proved to me on the basis of satisfactory evidence), and who acknowledged that such person executed the within instrument for the purposes therein contained.

Witness my hand, at office, this 2nd of July, 2024.

____
Notary Public
My Commission Expires:

Exhibit "A"

Certain real property situate in the 2nd Civil District of Hamilton County, Tennessee, and described as follows, to wit:

BEING Lot Thirty-Two (32), Sweetbriar Subdivision, as shown by plat of record in Plat Book 54, Page 169, in the Register's Office of Hamilton County, Tennessee, to which record reference is hereby made for a more particular description thereof.

BEING the same property conveyed to Michael McCarty and spouse, Yrang McCarty by Warranty Deed from Mois Macias, Trustee of The Macias 1994 Living Trust dated January 18, 1994 U/A dated April 27, 2015, Deed dated December 16, 2022 and filed of record in Book 13173, page 771, Register's Office for Hamilton County, Tennessee.

RESTRICTIONS:

This conveyance is made subject to terms, provisions, covenants, conditions, restrictions, easements, charges, assessments and liens provided in the Covenants, Conditions and Restrictions of record in Book 4716, page 639, Register's Office for said County, and to easements, setback lines, notes, and any matters indicated on the aforesaid subdivision plat.

Subject to an Easement for Right-of-Way appearing of record in Book 975, page 707, Register's Office for said County.

Subject to Conditions and Easements of record in Book 2116, page 186, Register's Office for said County.

OANDA CORPORATE SMARTER SERVICES

OANDA CURRENCY CONVERTER

124089.9 Canadian Dollar to US Dollar

CAD Canadian Dollar

124,089.9

CAD GBP BTC

USD US Dollar

89,390.6

USD GBP ETH

Date 14 January 2026

Preview interbank rate +/- 0%

OANDA's currency calculator tools use OANDA Rates™, the touchstone FX rates compiled from leading market data contributors.

30D 60D 90D

	Bid Sell 1 CAD	Ask Buy 1 CAD
Min	0.71947	0.71956
Avg	0.72037	0.72047
Max	0.72159	0.72176

CAD/USD for the 24-hour period ending
Tuesday, Jan 13, 2026 23:59 UTC

These values represent the daily average of the Bid and Ask rates OANDA receives from many data sources.

https://www.oanda.com/currency-converter/en/?from=CAD&to=USD&amount=124089.9 1/5

Exhibit D - Personal Documents

Republic of the United States of Brazil

STATE OF SÃO PAULO

2nd SUBDISTRICT – LIBERDADE

Municipality and Judicial District of the Capital

Zilah Emilio de Moraes

Registrar

Jarbas Emilio de Moraes

Chief Registrar

REGISTRY OFFICE, RUA BARÃO DE IGUAPE, 58 PHONE, 33-9809

CIVIL REGISTRY OFFICE
2nd Subdistrict (LIBERDADE)
SÃO PAULO
ZILAH EMILIO DE MORAES – Registrar
JARBAS EMILIO DE MORAES – Chief Registrar
Phone: 33-9809
Rua Barão de Iguape, No. 58

BIRTH CERTIFICATE

I CERTIFY that of under No. 83.866 on page 79 of book No. 141-PAR of Birth Records, is recorded the entry of "HAROLDO MARTON DE OLIVEIRA"- born on the nineteenth of November, nineteen sixty-six -(1966)- at 7:35PM in this Subdistrict, at Beneficência Portuguesa Hospital - male, son of Mr. HENRIQUE BUENO DE OLIVEIRA and Ms. MARIA BORTOLETO DE OLIVEIRA -

paternal grandparents João Bueno de Oliveira -

and Ms. Maria Malvina de Oliveira -

and maternal Virginio Bortoleto -

and Ms. Judite Favaron -

The declarant was The father -

and witnesses as listed in the record - which was drawn up on: 11/22/1966 -

D. B. and S. -----//Signature//----

Notes: Witnesses: Elza Monteiro Romero, housewife, residing at Rua São Justiniano, No. 55, and Romildo Munhos, industrial worker, residing at Rua São Marcelo, No. 127 -

(ACM)

(sealed on the reverse)-

The above is true and I certify.

São Paulo, (2nd Subdistrict) November 22, 1966

The Registrar

TO CERTIFY THE SIGNATURE AT

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

____ Date: September 2, 2025.

República dos Estados Unidos do Brasil

ESTADO DE SÃO PAULO

2.° SUBDISTRITO - LIBERDADE

Município e Comarca da Capital

Zilah Emilio de Moraes

Oficia

Jarbas Emilio de Moraes

Oficial Maior

CARTÓRIO: RUA BARÃO DE IGUAPE, 58 - FONE, 33-9809

CARTÓRIO DO REGISTRO CIVIL 2.° Subdistrito (LIBERDADE) SÃO PAULO ZILAH EMILIO DE MORAES - Oficial JARBAS EMILIO DE MORAES - Oficial Maior Fone 33-9809 Rua Barão de Iguape n.° 58

CERTIDÃO DE NASCIMENTO

CERTIFICO que, sob n.° 83.866 à fls. 79 do livro n.° 141-PAR de registro de nascimentos, encontra-se o assento de " HAROLDO MARTON DE OLIVEIRA"- nascido aos dezenove de novembro de mil novecentos e sessenta e seis -(1966) - às 19 horas 35 minutos, neste Subdistrito, na Beneficência Portuguêsa- do sexo masculino - , filho de sr. HENRIQUE BUENO DE OLIVEIRA- e de dona MARIA BORTOLETO DE OLIVEIRA- sendo avós paternos João Bueno de Oliveira - e Dona Maria Malvina de Oliveira - e maternos Virginio Bortoleto - e Dona Judite Favuron - tendo sido declarante o pai - e testemunhas as constantes do têrmo — que foi lavrado em: 22/11/1966 -

D. B. e S.

Observações: Testemunhas: Elza Monteiro Romero, prendas domésticas, res. á rua São Justiniano, nº 55 e Romildo Munhoz, industriário, res. á rua São Marcelo, nº 127-

(ACM)

(selada no verso) -

O referido é verdade e dou fé.

São Paulo, (2.° Subdistrito), 22 de novembro de 1966.-

RECONHECER A FIRMA NO

O Oficial

BOOK B-104 PAGE: 064 RECORD No. 021862

FEDERATIVE REPUBLIC OF BRAZIL
Civil Registry – 1st Office
State of Parana – Judicial District of Londrina
Eduardo Marques de Souza Pires
Life Officer of the Civil Registry for Births, Marriages and Deaths of the 1st Office of the Headquarters of the Judicial District
Private Officer of the Register of Emancipations, Indictments, Absences and Divorce Decrees
Rua Pio XII, 65 – Tel. (043) 323-7743

MARRIAGE CERTIFICATE

I hereby certify that in the book, on the page and under the document number listed above of the Marriage Register filed at this office, appears the registration of the marriage of **HAROLDO MARTON DE OLIVEIRA** and **SIMONE VANESSA FERREIRA**, who changed her name to **SIMONE VANESSA FERREIRA DE OLIVEIRA**, solemnized under the partial community of property regime on October 9, 1995, before the competent judge and the legal witnesses listed in the record.

The Groom is single, an engineer, born in São Paulo-SP, on November 19, 1966, residing and domiciled at Rua Gunga-Dein 55, Londrina-PR, son of Henrique Bueno de Oliveira and Maria Bortoleto de Oliveira.

The Bride is single, a business administrator, born in Londrina-PR, on November 21, 1972, residing and domiciled at Rua Gunga-Dein 55, Londrina-PR, daughter of Elias Ferreira and Regina Maura Ferreira.

The documents required under section 180 of the Civil Code of Brazil were submitted.

Observations: [blank]

I attest that the foregoing is true and correct.
Londrina, October 9, 1995.
[signed]
Argemiro Donadio Junior
Clerk

[civil registry stamp]

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

LIVRO B-104 · FOLHA: 064 TERMO Nº 021862

República Federativa do Brasil

Registro Civil - 1º Ofício

Estado do Paraná - Comarca de Londrina

Eduardo Marques de Souza Pires

Oficial Vitalício do Registro Civil de Nascimentos, Casamentos e Óbitos do 1º Ofício da Sede da Comarca

Privativo do Registro de Emancipações, Interdições, Ausências e Sentenças de Divórcio

Rua Pio XII, 65 - Fone (043) 323-7743

CERTIDÃO DE CASAMENTO

CERTIFICO que, do livro, folhas e termo citados, de ASSENTO DE CASAMENTOS deste Cartório, consta que, perante o Juiz competente e as testemunhas legais constantes do termo, foi lavrado sob o regime de COMUNHÃO PARCIAL DE BENS //
no dia 09 de outubro de 1995, o assento do casamento -
de - HAROLDO MARTON DE OLIVEIRA - //
com - SIMONE VANESSA FERREIRA - //
que passou a assinar - SIMONE VANESSA FERREIRA DE OLIVEIRA - //////////
ELE, solteiro, ENGENHEIRO, nascido em SÃO PAULO-SP, no dia dezenove (19) de novembro (11) de mil novecentos e sessenta e seis (1966), residente e domiciliado RUA GUNGA-DEIN 55, LONDRINA-PR., filho de HENRIQUE BUENO DE OLIVEIRA e MARIA BORTOLETO DE OLIVEIRA. ///////////////
ELA, solteira, ADMINISTRADORA/EMPRESAS, nascida em LONDRINA-PR., no dia vinte e um (21) de novembro (11) de mil novecentos e setenta e dois (1972), residente e domiciliada RUA GUNGA-DEIN 55, LONDRINA-PR., filha de ELIAS FERREIRA e REGINA MAURA FERREIRA. ///////////////////////////////////
Foram apresentados os documentos à que se refere o artigo 180 do Código Civil Brasileiro. ///
Observação: ////////

////////

////////

////////

O referido é verdade e dou fé.

Londrina, 09 de outubro de 1995.

CARTÓRIO DE REGISTRO CIVIL DO 1º OFÍCIO
Eduardo Marques de Souza Pires
- Oficial -
Argemiro Donadio Junior
Escrevente Juramentado
RUA PIO XII, 65 - FONE (043) 323-7743
LONDRINA -:- PARANÁ

ARGEMIRO DONADIO JUNIOR
ESCREVENTE

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

STATEMENT

I, Florinda Lages, ATIO Certified Translator No. 2162, of Toronto, in the Province of Ontario, hereby state that:

1. I understand both the Portuguese and the English languages;

2. I have translated from Portuguese into English the annexed Marriage Certificate of Haroldo Marton de Oliveira and Simone Vanessa Ferreira de Oliveira issued on October 9, 1995; and

3. The said translation, done by me, is, to the best of my knowledge and ability, a true and correct translation of the said document in every respect.

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

Florinda Lages, C. Tran.

June 26, 2018

ENDORSEMENTS AND LIMITATIONS

This passport is valid for all countries unless otherwise specified. The bearer must comply with any visa or other entry regulations of the countries to be visited.

SEE OBSERVATIONS BEGINNING ON PAGE 5 (IF APPLICABLE)

MENTIONS ET RESTRICTIONS

Ce passeport est valable pour tous les pays, sauf indication contraire. Le titulaire doit se conformer aux formalités relatives aux visas ou aux autres formalités d'entrée des pays où il a l'intention de se rendre.

VOIR LES OBSERVATIONS DÉBUTANT À LA PAGE 5 (LE CAS ÉCHÉANT)

Signature of bearer - Signature du titulaire

E L H 9 2 3 3 8 3

AJ376318

PASSPORT
PASSEPORT

CANADA

Type/Type	Issuing Country/Pays émetteur	Passport No./N° de passeport
P	CAN	AJ376318

Surname/Nom
DE OLIVEIRA

Given names/Prénoms
HAROLDO MARTON

Nationality/Nationalité
CANADIAN/CANADIENNE

Date of birth/Date de naissance
19 NOV /NOV 66

Sex/Sexe — Place of birth/Lieu de naissance
M — SAO PAULO BRA

Date of issue/Date de délivrance
05 SEPT/SEPT 19

Date of expiry/Date d'expiration
05 SEPT/SEPT 29

Issuing Authority/Autorité de délivrance
OTTAWA

ELH923383

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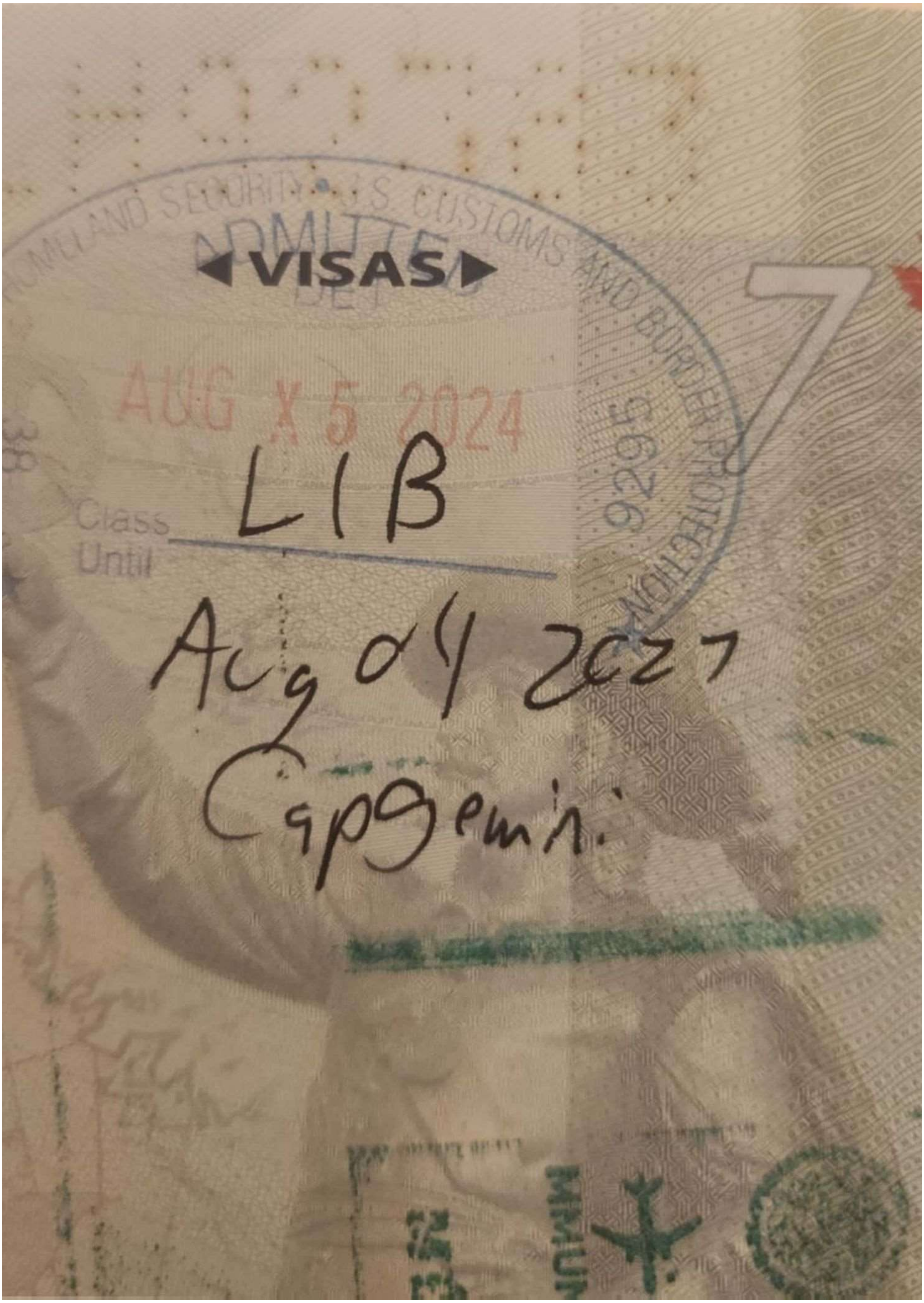
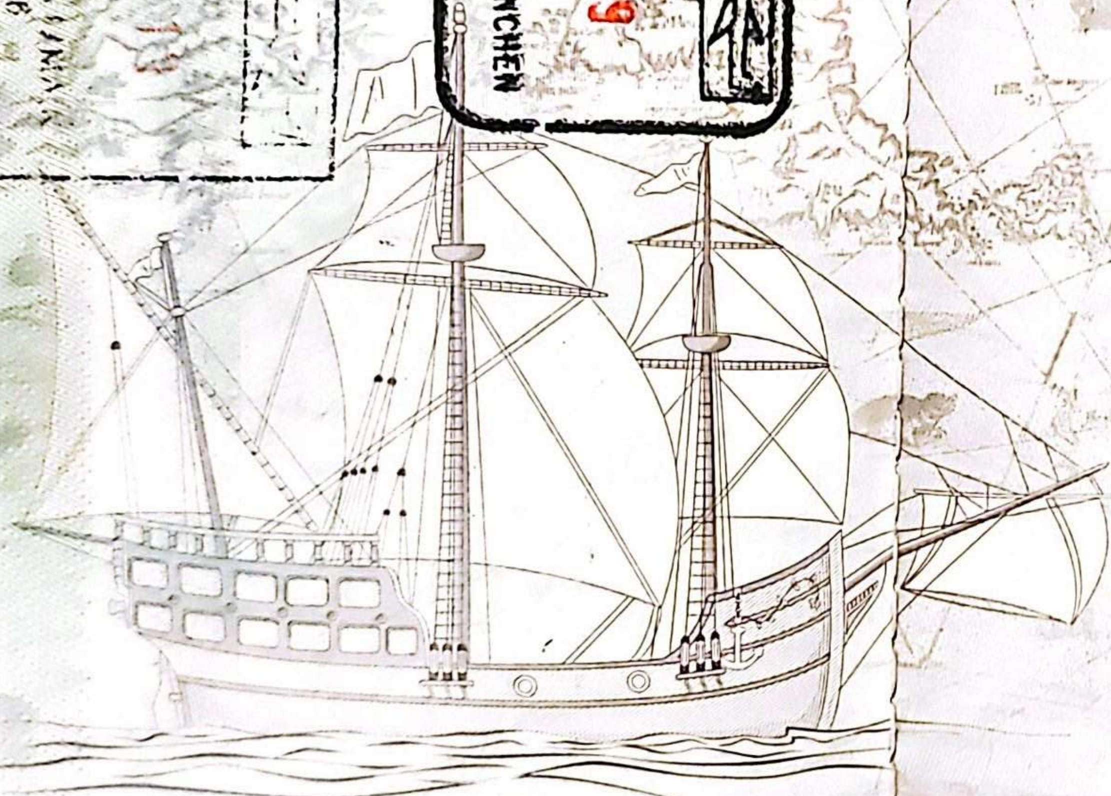
AJ376318<1CAN6611190M2909059<<<<<<<<<<<<<<04


HOMELAND SECURITY • U.S. CUSTOMS AND BORDER PROTECTION
ADMITTED
VISAS
AUG 5 2024
9295
Class LIB
Until Aug 04 2027
Capgemini

VISAS

FLUGHAFEN MÜNCHEN
F 290
25.08.23 19

FRANKFURT/MAIN
F 186
18.08.23 19



Samuel de Champlain, père de la Nouvelle-France

CE PASSEPORT CONTIENT 36 PAGES

7

VISAS

DEPARTMENT OF HOMELAND SECURITY • U.S. CUSTOMS AND BORDER PROTECTION
ADMITTED
9295
38
AUG X 5 2024
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Until Aug 04 2027
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ESTADOS UNIDOS MEXICANOS | SECRETARÍA DE GOBERNACIÓN
QUINTANA ROO
MMUN
17 AGO. 22E
MÉXICO Q.R.QROAOCNM

Samuel de Champlain, Father of New France

THIS PASSPORT CONTAINS 36 PAGES

جهت دریافت و چاپ مدارك قانوني تان لطفا به لینك مراجعه فرمائید I94-OAW-Dari.pdf

د لا موندلو او قانونی اسنادو د چاپولو لپاره مهربانی وکړی لاندی لینک کیکاږی I94-OAW-Pashtu.pdf

Pre-paying for a provisional I-94 through this web site does not guarantee admission into the United States.

Official DHS Website

I-94 Website
Travel Record for U.S. Visitors

Your Recent I-94

Need Help?

Get Most Recent I-94

Get your most recent I-94 form to prove your legal visitor status in the United States

Most Recent I-94

Note to employers, local, state or federal agency granting benefits:
Please visit the CBP I-94 Public Website and click on the tab for “Get Most Recent I-94” to perform a search for the applicant to confirm that the biographic and travel information displayed on this I-94 printout matches the “Get Most Recent I-94” returned results for this applicant. I-94 FAQs: (https://i94.cbp.dhs.gov/I94/#/faq)

Admission I-94 Record Number:
102016577A4
Arrival/Issued Date:
2025 January 26
Class of Admission:
L1B
Admit Until Date:
2027 August 04

Details provided on the I-94 Information form:

Last/Surname:
DE OLIVEIRA
First (Given) Name:
HAROLDO MARTON
Birth Date:

1966 November 19
Document Number:
AJ376318
Country of Citizenship:
Canada

Make Changes

GET THIS TRAVELER'S **TRAVEL HISTORY**

Print

Need Help?

HELPFUL SITES:

CBP Info Center's FAQ about I-94

About CBP

Vulnerability Disclosure

Guam-CMNI Travel Info

SITE POLICIES:

Accessibility

Privacy Policy

Contact CBP

PAPERWORK REDUCTION ACT:

An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number. The control number for this collection is 1651-0111. The estimated average time to complete this application is 4 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 90 K Street, NE, Washington DC 20229.

OMB No. 1651-0111 Expiration Date: 02/28/2025

ENDORSEMENTS AND LIMITATIONS

This passport is valid for all countries unless otherwise specified. The bearer must comply with any visa or other entry regulations of the countries to be visited.

SEE OBSERVATIONS BEGINNING ON PAGE 5 (IF APPLICABLE)

MENTIONS ET RESTRICTIONS

Ce passeport est valable pour tous les pays, sauf indication contraire. Le titulaire doit se conformer aux formalités relatives aux visas ou aux autres formalités d'entrée des pays où il a l'intention de se rendre.

VOIR LES OBSERVATIONS DÉBUTANT À LA PAGE 5 (LE CAS ÉCHÉANT)

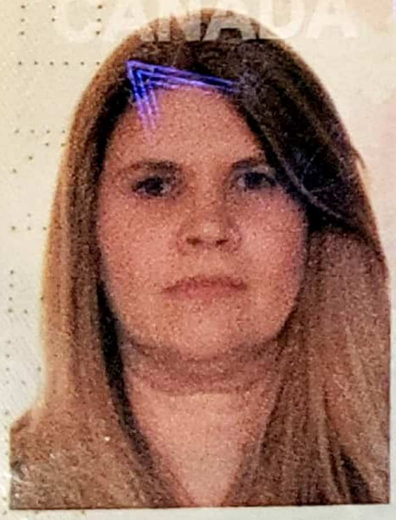
Signature of bearer / Signature du titulaire

ELK177730

AL334629

PASSPORT
PASSEPORT

CANADA



Type/Type: P

Issuing Country/Pays émetteur: CAN

Passport No./N° de passeport: AL334629

Surname/Nom: FERREIRA DE OLIVEIRA

Given names/Prénoms: SIMONE VANESSA

Nationality/Nationalité: CANADIAN/CANADIENNE

Date of birth/Date de naissance: 21 NOV /NOV 72

Sex/Sexe: F

Place of birth/Lieu de naissance: LONDRINA BRA

Date of issue/Date de délivrance: 09 SEPT/SEPT 19

Date of expiry/Date d'expiration: 09 SEPT/SEPT 29

Issuing Authority/Autorité de délivrance: WHITBY

ELK177730

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P<CANFERREIRA<DE<OLIVEIRA<<SIMONE<VANESSA<<<
AL334629<6CAN7211210F2909093<<<<<<<<<<<<<<04
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P156586FS

Signature of bearer - Signature du titulaire

To be valid, this passport must be signed above by the bearer, unless the bearer is a child under the age of 16.

Pour être valide, ce passeport doit être signé ci-dessus par le titulaire, sauf si le titulaire est un enfant âgé de moins de 16 ans.

PASSPORT
PASSEPORT

CANADA

Type/Type
PP

Issuing Country/Pays émetteur
CAN

Passport No./N° de passeport
P156586FS

Surname/Nom
BORTOLETO FERREIRA DE OLIVEIRA

Given names/Prénoms
LUCCA

Nationality/Nationalité
CANADIAN/CANADIENNE

Date of birth/Date de naissance
28 SEP/SEPT 2006

Sex/Sexe
M

Place of birth/Lieu de naissance
SAO PAULO BRA

Date of issue/Date de délivrance
26 FEB/FÉV 2024

Date of expiry/Date d'expiration
26 FEB/FÉV 2034

Authority/Autorité
SCARBOROUGH

PPCANBORTOLETO<FERREIRA<DE<OLIVEIRA<<LUCCA<<
P156586FS3CAN0609285M3402269<<<<<<<<<<<<<<04

FEDERATIVE REPUBLIC OF BRAZIL

BIRTH CERTIFICATE

Name

SIMONE VANESSA FERREIRA

Registration

079889 01 55 1972 1 00113 273 0162927 79

Date of birth in full	Day	Month	Year
November twenty-first, nineteen seventy-two **	21	11	1972

Time of birth	City of birth and federation unit
11:30 PM	Londrina-Paraná **

City of registration and federation unit	Place of birth	Sex
Londrina-Paraná **	Hospital Evangélico (Evangelical Hospital) **	Female

TP | 7JPY | 78833HY0R | 5CH
Validate at www.ocartorio.net

Filiation
ELIAS FERREIRA **
REGINA MAURA FERREIRA **

Grandparents
Paternal: **OROZINO HORACIO FERREIRA** **
and **ISABEL CRISTINA FERREIRA** **
Maternal: **BENTO JOSÉ FERREIRA** **
and **AUGUSTA MARIA FERREIRA** **

Twins	Name and registration number of twin(s)
No	------------------------------------ **

Date of registration in full	Live birth registration number
November twenty-eighth, nineteen seventy-two **	------------

Notes / Annotations
No records found. Fees: R$24.67 (VRC 175.00), Funarpen Seal: R$1.34. **

Office Name
1st Civil Registry Office and 6th Notary Public Office
Registrar
Eduardo Marques de Souza Pires
City/Judicial District/State
City and Judicial District of Londrina - State of Paraná
Address
Rua Pio XII, 65 Centro *ZIP Code: 86.020-130 - Phone: (43) 3323-7743*

The content of this certificate is true. I certify.

Londrina-Paraná, June 11, 2012.

----//signature//----

Argemiro Donadio Junior
Clerk

Law: 13,228 of 07/18/2001
FUNARPEN
SEAL
CIVIL
REGISTRY
EEA66764

PIRES REGISTRY OFFICE
CIVIL REGISTRY OFFICE - 6th NOTARY PUBLIC OFFICE
Eduardo Marques de Souza Pires
REGISTRAR
Argemiro Donadio Junior
Ricardo Ribeiro
CLERKS
Rua Pio XII, 65
LONDRINA
PHONE: (43) 3323-7743
PARANÁ

I, Carolina Favero da Silva, telephone number 415 425-2508, mailing address P.O. Box 90487, San Diego, CA 92169, certify that the professional translation of this document from Portuguese to English has been performed by myself, a qualified translator fluent in both languages, and that the following is an accurate and complete translation of the document.

____ Date: September 4, 2025.

REGISTRO CIVIL DAS PESSOAS NATURAIS

CERTIDÃO DE NASCIMENTO

Nome

SIMONE VANESSA FERREIRA

Matrícula

079889 01 55 1972 1 00113 273 0162927 79

Data do nascimento por extenso	Dia	Mês	Ano
Vinte e um de novembro de um mil e novecentos e setenta e dois ••	21	11	1972

Hora	Município do nascimento e unidade de federação
23h 30min	Londrina-PR ••

Município de registro e unidade de federação	Local de nascimento	Sexo
Londrina-PR ••	Hospital Evangélico ••	Feminino

Filiação
ELIAS FERREIRA ••
REGINA MAURA FERREIRA ••

Avós
Paternos: **OROZINO HORACIO FERREIRA ••**
e **ISABEL CRISTINA FERREIRA ••**
Maternos: **BENTO JOSÉ FERREIRA ••**
e **AUGUSTA MARIA FERREIRA ••**

Gêmeo	Nome e Matrícula do(s) gêmeo(s)
Não	-- ••

Data do registro por extenso	Número da D.N.V
Vinte e oito de novembro de um mil e novecentos e setenta e dois ••	--------------

Observações / Averbações
Nada consta. Custas: R$24,67 (VRC 175,00), Selo Funarpen: R$1,34. ••

Nome do Ofício
1º Ofício de Registro Civil e 6º Tabelionato de Notas

Oficial Registrador
Eduardo Marques de Souza Pires

Município / Comarca / UF
Município e Comarca de Londrina - Estado do Paraná

Endereço
Rua Pio XII, 65 Centro
CEP: 86.020-130 - Fone: (43)3323-7743

O conteúdo da certidão é verdadeiro. Dou fé.

Londrina-PR, 11 de julho de 2012.

Argemiro Donadio Júnior
Escrevente

Lei: 13.228 de 18/07/2001
SELO FUNARPEN
REGISTRO CIVIL
EEA66764

CARTÓRIO PIRES
OFÍCIO DE REGISTRO CIVIL - 6º OFÍCIO DE NOTAS
Eduardo Marques de Souza Pires
OFICIAL
Argemiro Donadio Junior
Ricardo Ribeiro
ESCREVENTES
Rua Pio XII, 65
LONDRINA
Fone:(43) 3323-7743
PARANÁ

TP 7UPY 78633HY0R 5CH
valide em www.ocartorio.net

FEDERATIVE REPUBLIC OF BRAZIL
CIVIL REGISTRY FOR INDIVIDUALS OF THE
28TH SUB-DISTRICT OF JARDIM PAULISTA
JUDICIAL DISTRICT OF THE CAPITAL – STATE OF SÃO PAULO

Joaquim Carlos Minhoto Registrar	**Wilson Roberto das Neves** 1st Substitute	**Arnaldo Mori Junior** 2nd Substitute	**Franklin Roque de Oliveira Martins** 3rd Substitute	**Vanete Pereira Gama** 4th Substitute

BIRTH CERTIFICATE

I hereby certify that on page 009, of book A-282, under document No. 30545 appears the registration of the birth of **LUCCA BORTOLETO FERREIRA DE OLIVEIRA**, born on September 28, 2006, at 11:40 a.m., at the São Luiz Hospital and Maternity Clinic, in this sub-district, male, son of HAROLDO MARTON DE OLIVEIRA, born in São Paulo-SP, and of SIMONE VANESSA FERREIRA DE OLIVEIRA, born in Londrina-PR.

Paternal grandparents: Henrique Bueno de Oliveira and Maria Bortoleto de Oliveira
Maternal grandparents: Elias Ferreira and Regina Maura Ferreira

Birth registered on September 29, 2006.

Birth declared by the father pursuant to Statement of Live Birth No. 38888489.

Observations: [blank]

I attest that the foregoing is true and correct.
São Paulo, September 29, 2006
[signed]
Arnaldo Mori Junior
Substitute

First Copy
Issued free of charge
Law 9534/97

Rua Comendador Miguel Calfat, 70 – Vila Olimpia – São Paulo/SP – Postal code: 04537-080
Tel.: (11) 3845-8424 Fax: (11) 3045-6039 – E-mail: 28oficial@uol.com.br

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

REPÚBLICA FEDERATIVA DO BRASIL

OFICIAL DE REGISTRO CIVIL DAS PESSOAS NATURAIS DO
28.º SUBDISTRITO DO JARDIM PAULISTA
COMARCA DA CAPITAL - ESTADO DE SÃO PAULO

Joaquim Carlos Minhoto OFICIAL DELEGADO **Wilson Roberto das Neves** 1º SUBSTITUTO **Arnaldo Mori Junior** 2º SUBSTITUTO **Franklin Roque de Oliveira Martins** 3º SUBSTITUTO **Vanete Pereira Gama** 4ª SUBSTITUTA

Oficial de Registro Civil das Pessoas Naturais do 28º Subdistrito Jardim Paulista Oficial Delegado Joaquim Carlos Minhoto 3845-8424 Tel.: 3045-6039 R. Com. Miguel Calfat, 70

CERTIDÃO DE NASCIMENTO

CERTIFICO que, às fls. 009, do livro A-282, termo nº 30545 de registro de nascimento, foi lavrado o assento
de: LUCCA BORTOLETO FERREIRA DE OLIVEIRA,

nascido no dia vinte e oito de setembro de dois mil e seis (28/09/2006), às 11 horas e 40 minutos, *no HOSPITAL E MATERNIDADE SÃO LUIZ, neste subdistrito*, do sexo masculino, filho de: *HAROLDO MARTON DE OLIVEIRA*, natural de SÃO PAULO-SP e de *SIMONE VANESSA FERREIRA DE OLIVEIRA*, natural de LONDRINA-PR.
São avós paternos: HENRIQUE BUENO DE OLIVEIRA e MARIA BORTOLETO DE OLIVEIRA.
São avós maternos: ELIAS FERREIRA e REGINA MAURA FERREIRA.

Registro feito em vinte e nove de setembro de dois mil e seis (29/09/2006).
Foi declarante: o pai. O presente é feito nos termos da declaração de nascidos vivos nº 38888489.
Observações:

O referido é verdade e dou fé.

São Paulo, 29 de setembro de 2006.

ARNALDO MORI JUNIOR
Substituto do Oficial

PRIMEIRA VIA
ISENTA DE EMOLUMENTOS
(Lei 9534/97)

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

Rua Comendador Miguel Calfat, 70 - Vila Olimpia - São Paulo/SP - Cep: 04537-080
Fone: (11) 3845-8424 - Fax: (11) 3045-6039 - e-mail: 28oficial@uol.com.br

STATEMENT

I, Florinda Lages, ATIO Certified Translator No. 2162, of Toronto, in the Province of Ontario, hereby state that:

1. I understand both the Portuguese and the English languages;

2. I have translated from Portuguese into English the annexed Birth Certificate of Lucca Bortoleto Ferreira de Oliveira issued on September 29, 2006; and

3. The said translation, done by me, is, to the best of my knowledge and ability, a true and correct translation of the said document in every respect.

Association of Translators and Interpreters of Ontario
Certified Translator
atio
Florinda Lages
2162

Florinda Lages, C. Tran.

June 26, 2018

جهت دریافت و چاپ مدارك قانوني تان لطفا به لینك مراجعه فرمائید I94-OAW-Dari.pdf

د لا موندلو او قانونی اسنادو د چاپولو لپاره مهربانی وکړی لاندی لینک کیکاږی I94-OAW-Pashtu.pdf

Pre-paying for a provisional I-94 through this web site does not guarantee admission into the United States.

Official DHS Website

I-94 Website
Travel Record for U.S. Visitors

Your Recent I-94

Need Help?

Get Most Recent I-94

Get your most recent I-94 form to prove your legal visitor status in the United States

Most Recent I-94

Note to employers, local, state or federal agency granting benefits:
Please visit the CBP I-94 Public Website and click on the tab for “Get Most Recent I-94” to perform a search for the applicant to confirm that the biographic and travel information displayed on this I-94 printout matches the “Get Most Recent I-94” returned results for this applicant. I-94 FAQs: (https://i94.cbp.dhs.gov/I94/#/faq)

Admission I-94 Record Number:
122232817A4
Arrival/Issued Date:
2024 August 17
Class of Admission:
L2S
Admit Until Date:
2027 August 04

Details provided on the I-94 Information form:

Last/Surname:
FERREIRA DE OLIVEIRA
First (Given) Name:
SIMONE VANESSA
Birth Date:

1972 November 21
Document Number:
AL334629
Country of Citizenship:
Canada

Make Changes

GET THIS TRAVELER'S **TRAVEL HISTORY**

Print

Need Help?

HELPFUL SITES:

CBP Info Center's FAQ about I-94
About CBP
Vulnerability Disclosure
Guam-CMNI Travel Info

SITE POLICIES:

Accessibility
Privacy Policy
Contact CBP

PAPERWORK REDUCTION ACT:

An agency may not conduct or sponsor an information collection and a person is not required to respond to this information unless it displays a current valid OMB control number. The control number for this collection is 1651-0111. The estimated average time to complete this application is 4 minutes. If you have any comments regarding the burden estimate you can write to U.S. Customs and Border Protection, Office of Regulations and Rulings, 90 K Street, NE, Washington DC 20229.

OMB No. 1651-0111 Expiration Date: 02/28/2025

For: **lucca bortoleto ferreira de oliveira**

U.S. Customs and Border Protection
Securing America's Borders

Most Recent I-94

Note to employers, local, state or federal agency granting benefits:
Please visit the CBP I-94 Public Website and click on the tab for "Get Most Recent I-94" to perform a search for the applicant to confirm that the biographic and travel information displayed on this I-94 printout matches the "Get Most Recent I-94" returned results for this applicant. I-94 FAQs: (https://i94.cbp.dhs.gov/I94/#/faq)

Admission I-94 Record Number: 122247135A4

Arrival/Issued Date: 2024 November 30

Class of Admission: L2Y

Admit Until Date: 2027 August 04

Details provided on the I-94 Information form:

Last/Surname: BORTOLETO FERREIRA DE OLIVEIRA

First (Given) Name: LUCCA

Birth Date: 2006 September 28

Document Number: p156586fs

Country of Citizenship: Canada

- Effective April 26, 2013, DHS began automating the admission process. An alien lawfully admitted or paroled into the U.S. is no longer required to be in possession of a preprinted Form I-94. A record of admission printed from the CBP website constitutes a lawful record of admission. See 8 CFR § 1.4(d).
- If an employer, local, state or federal agency requests admission information, present your admission (I-94) number along with any additional required documents requested by that employer or agency.
- Note: For security reasons, we recommend that you close your browser after you have finished retrieving your I-94 number.

OMB No. 1651-0111
Expiration Date: 12/31/2024

Keep this stub with your personal records. The other side contains important information.

Please note: The date we issued this card is shown below the signature line.

HAROLDO MARTON DE OLIVEIRA
10000 LARKSPUR DR
OOLTEWAH TN 37363-6527

YOUR SOCIAL SECURITY CARD

ADULTS: Sign this card in ink immediately.
CHILDREN: Do not sign until age 18 or your first job, whichever is earlier.

Keep your card in a safe place to prevent loss or theft.
DO NOT CARRY THIS CARD WITH YOU.
Do not laminate.

SOCIAL SECURITY

VALID FOR WORK ONLY
WITH DHS AUTHORIZATION

835-23-0004

THIS NUMBER HAS BEEN ESTABLISHED FOR

HAROLDO MARTON
DE OLIVEIRA

SIGNATURE

09/04/2024

Keep this stub with your personal records. The other side contains important information.

Please note: The date we issued this card is shown below the signature line.

SIMONE VANESSA FERREIRA DE OLIVE IRA
10000 LARKSPUR DR
OOLTEWAH TN 37363-6527

YOUR SOCIAL SECURITY CARD

ADULTS: Sign this card in ink immediately.
CHILDREN: Do not sign until age 18 or your first job, whichever is earlier.

Keep your card in a safe place to prevent loss or theft.
DO NOT CARRY THIS CARD WITH YOU.
Do not laminate.

SOCIAL SECURITY

VALID FOR WORK ONLY
WITH DHS AUTHORIZATION

151-27-0345

THIS NUMBER HAS BEEN ESTABLISHED FOR

SIMONE VANESSA
FERREIRA DE OLIVEIRA

SIGNATURE

USA 08/27/2024