COMMERCIAL ARCHITECTURE OVERVIEW:

- **Platform Overview:** A purpose-built Business-Critical Vertical SaaS platform for Environmental Obligation Management, built around Areas of Concern and Assets of Concern ("AOCs") as its core operational objects. ENFOS serves as the system of record for Finance, Accounting, and Operations teams to manage AOCs through a governed workflow across the entire obligation lifecycle (identify, assess, measure, report, & derecognize).
- **Commercial Model:** Throughput-Based Platform Pricing model in which Environmental Obligation Spend ("EOS") serves as the primary throughput driver. Subscription fees scale with Environmental Obligation Program size, complexity, and financial exposure rather than users, transactions, sites, assets, or workflow activity.
- **Pricing Inputs:** Subscription fees are based on two inputs: (i) EOS managed in the ENFOS Platform, and (ii) the Solutions and Modules selected for use.
- **Unlimited Usage:** Supports unlimited users, transactions, AOCs, scientific data records, and supply chain participants (consultants, laboratories, and contractors) within the contracted solution scope. No seat-based, transaction-based, or consumption-based fees apply.
- **Contract Structure:** Three-year subscription agreements priced on a forward-looking average annual EOS forecast, with fixed subscription fees throughout the contract term, providing budget predictability and eliminating in-term pricing variability.
- **Onboarding:** Included at no additional cost and completed within 45 days or less from deal close. Onboarding activities are non-distinct from the SaaS platform and delivered in accordance with ASC 606.

COMMERCIAL ARCHITECTURE RATIONALE:

- **Program Alignment:** EO Spend reflects the size, complexity, and financial exposure of the Environmental Obligation Program managed in ENFOS, ensuring pricing aligns with the volume of AOCs, associated workflows, and Environmental Obligations managed through the platform.
- **Operational Alignment:** ENFOS is designed around AOCs, which serve as the operational objects governing Environmental Obligation workflows. EOS provides a measurable financial proxy for the scope, activity, and complexity of the Obligations managed through those objects.
- **Objective Pricing Basis:** EO Spend is an auditable financial measure based on fiscal-year expenditures reflected in ENFOS and the Customer's accounting records.
- **Fee Predictability: T**hree-year subscription agreements are priced using a forward-looking average annual EOS forecast, with subscription fees remaining fixed throughout the contract term.
    - Order Forms are amended only for Scope Change Events:
        - (i) Corporate Transactions (acquisitions, mergers, divestitures)
        - (ii) Geographic or Organizational Unit Changes resulting in EOS outside the Original EOS Scope.

ENVIRONMENTAL OBLIGATION SPEND DEFINITIONS:

- Environmental Obligation Spend ("**EOS**"): The Customer's forecasted three-year average annual expenditure managed in ENFOS, consisting of Asset Retirement Obligations ("ARO"), Environmental Remediation Obligations ("ERO"), and or Decommissioning and Restoration Obligations ("DRO"), including operating expense, capital expense, and legal expense. EOS is validated using fiscal-year accounting records.
    - **ARO** (ASC 410-20): Spend includes decommissioning, dismantling, closure, site restoration, and related settlement activities tied to asset retirement obligations under ASC 410-20.
    - **ERO** (ASC 410-30): Spend includes investigation, remediation execution, monitoring, regulatory compliance, and closure activities tied to environmental remediation obligations under ASC 410-30.
    - **DRO** (IAS 37): Spend includes decommissioning, dismantling, restoration, remediation, and related provisioned activities tied to decommissioning and restoration obligations under IAS 37.

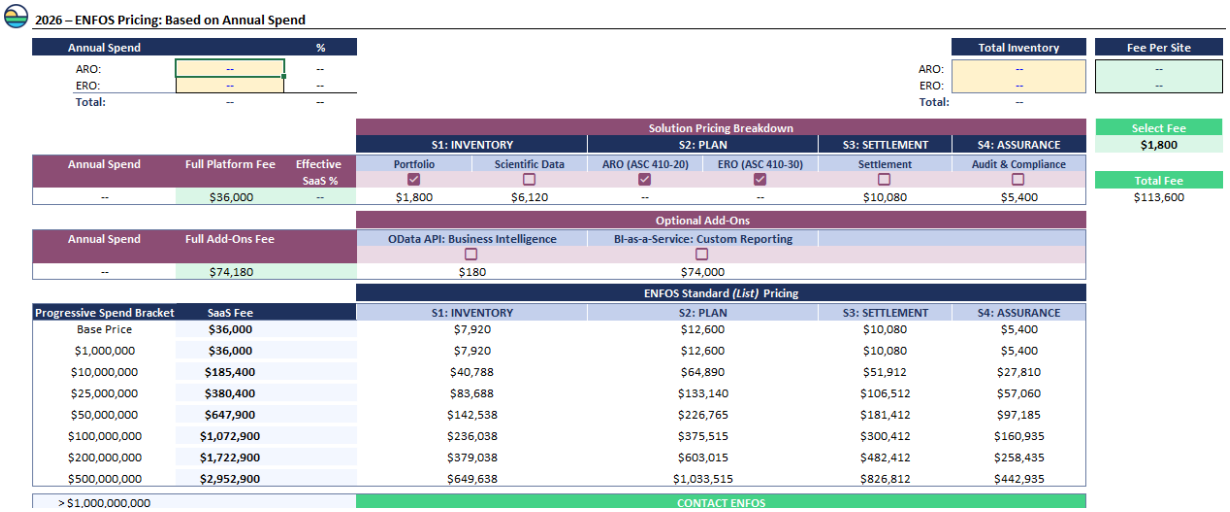
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ENFOS PLATFORM OVERVIEW:

SOLUTION	DESCRIPTION
Inventory	Establishes a governed source of truth that unifies operational and scientific data to support accurate obligation recognition, transparency, and regulatory compliance.
Plan (ASC 410/IAS 37)	Applies ASC 410 and IAS 37 principles to generate auditable obligation estimates, strengthening financial integrity and confidence among auditors, regulators, and investors.
Settlement	Records expenditures that partially or fully satisfy Environmental Obligations (ARO, ERO, DRO), aligning period activity with applicable accounting standards across the obligation lifecycle.
Assurance	Strengthens internal controls and compliance through audit-ready evidence across Environmental Obligations, supporting defensibility under regulatory and auditor scrutiny.
OData BI Connector	Provides standardized OData REST API access to ENFOS data, enabling filtering, aggregation, and analytics integrated with enterprise BI tools.
BI-as-a-Service	Delivers curated dashboards and reports aligned to best practices through OData and Power BI, accelerating insight without internal BI lift.

PRICING CALCULATOR INSTRUCTIONS:

- Determine EO Spend and Solution Scope:
  - **Spend Scope:** Identify the ARO, ERO, and/or DRO Spend to be managed in ENFOS. Total EO Spend equals the sum of all applicable obligation spend.
  - **Spend Calculation:** Calculate the forecasted average annual spend for each obligation type.
  - **Spend Inputs:** Enter ARO Spend in cell D11 and ERO Spend in cell D12. Until a dedicated DRO input is available, include DRO Spend in D12.
- Select Solutions & Modules:
  - **Solution Selection:** Select the ENFOS solutions and modules to be licensed.
  - **Portfolio Inputs:** Enter total assets (M11) and sites (M12) to view implied cost per asset and site.
- Review Pricing Outputs:
  - **Selected Fee:** Year 1 subscription fee (ACV) based on selected solutions and modules.
  - **Total Fee:** Subscription fee for the full ENFOS platform.



2026 – ENFOS Pricing: Based on Annual Spend

Annual Spend		%
ARO:	--	--
ERO:	--	--
Total:	--	--

	Total Inventory	Fee Per Site
ARO:	--	--
ERO:	--	--
Total:	--	

Solution Pricing Breakdown

Annual Spend	Full Platform Fee	Effective SaaS %	S1: INVENTORY Portfolio	S1: INVENTORY Scientific Data	S2: PLAN ARO (ASC 410-20)	S2: PLAN ERO (ASC 410-30)	S3: SETTLEMENT Settlement	S4: ASSURANCE Audit & Compliance
			☑	☐	☑	☑	☐	☐
--	$36,000	--	$1,800	$6,120	--	--	$10,080	$5,400

Optional Add-Ons

Annual Spend	Full Add-Ons Fee	OData API: Business Intelligence	BI-as-a-Service: Custom Reporting
		☐	☐
--	$74,180	$180	$74,000

ENFOS Standard *(List)* Pricing

Progressive Spend Bracket	SaaS Fee	S1: INVENTORY	S2: PLAN	S3: SETTLEMENT	S4: ASSURANCE
Base Price	$36,000	$7,920	$12,600	$10,080	$5,400
$1,000,000	$36,000	$7,920	$12,600	$10,080	$5,400
$10,000,000	$185,400	$40,788	$64,890	$51,912	$27,810
$25,000,000	$380,400	$83,688	$133,140	$106,512	$57,060
$50,000,000	$647,900	$142,538	$226,765	$181,412	$97,185
$100,000,000	$1,072,900	$236,038	$375,515	$300,412	$160,935
$200,000,000	$1,722,900	$379,038	$603,015	$482,412	$258,435
$500,000,000	$2,952,900	$649,638	$1,033,515	$826,812	$442,935
>$1,000,000,000		CONTACT ENFOS			

Select Fee	Total Fee
$1,800	$113,600

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