



Certificate of Value Recovery

Serialized record of disposition outcome and recovered value

Certificate	CVR-SPEC-0000
Project	PRJ-SPEC-000
Period covered	1-31 August 2026
Customer	Sample Client Ltd
Issued by	WesternTechSystems, Inc.
Specification	WTS-CVR-01 v1.2

SUMMARY

Assets reconciled	Gross recovery	Deductions	Net to customer
8 / 8	\$4,561.00	(\$367.90)	\$4,193.10

ASSET DETAIL

ASSET	DESCRIPTION	DISPOSITION	GRADE	CLIENT BASIS	REPAIR	COST TO SERVE	GROSS RECOVERY	BASIS
SPCMN-0001 AA-11201	2U rack server PN-4820-A Compute	Remarketed	C1 FUNCTIONALLY _TESTED · 96%	\$1,850.00	\$0.00	\$38.50	\$1,180.00	OBSERVED CoD-SPEC-88401
SPCMN-0002 AA-11202	2U rack server PN-4820-A Compute	Remarketed	C2 FUNCTIONALLY _TESTED · 94%	\$1,850.00	\$64.00	\$135.25	\$940.00	OBSERVED CoD-SPEC-88402
SPCMN-0003 AA-11203	Fabric switch, 36-port PN-7710-S Network	Remarketed	C1 FUNCTIONALLY _TESTED · 98%	\$4,200.00	\$0.00	\$22.00	\$1,450.00	OBSERVED -
SPCMN-0004 AA-11204	3.84 TB NVMe SSD PN-2231-N Storage	Remarketed	C2 FUNCTIONALLY _TESTED · 91%	\$690.00	\$0.00	\$11.75	\$228.00	ALLOCATED CoD-SPEC-88404
SPCMN-0005 AA-11205	3.84 TB NVMe SSD PN-2231-N Storage	Remarketed	C3 FUNCTIONALLY _TESTED · 91%	\$690.00	\$0.00	\$11.75	\$200.00	ALLOCATED CoD-SPEC-88405
SPCMN-0006 AA-11206	64 GB DDR4 RDIMM PN-1180-M Memory	Remarketed	C1 FUNCTIONALLY _TESTED · 97%	\$520.00	\$0.00	\$6.40	\$286.00	ALLOCATED -

ASSET	DESCRIPTION	DISPOSITION	GRADE	CLIENT BASIS	REPAIR	COST TO SERVE	GROSS RECOVERY	BASIS
SPCMN-0007 AA-11207	2U rack server PN-4820-A Compute	Parts harvested incl. 3 harvested components	C4 NOT_TESTED · 72%	\$1,850.00	\$0.00	\$79.75	\$277.00	— CoD-SPEC-88407
↳ SPCMN-0007-C1 parent SPCMN-0007	CPU, 32-core PN-3390-C Processor	Harvested & remarketed	C2 FUNCTIONALLY_TESTED · 88%	—	—	—	\$142.00	OBSERVED —
↳ SPCMN-0007-C2 parent SPCMN-0007	64 GB DDR4 RDIMM ×4 PN-1180-M Memory	Harvested & remarketed	C2 FUNCTIONALLY_TESTED · 88%	—	—	—	\$104.00	ALLOCATED —
↳ SPCMN-0007-C3 parent SPCMN-0007	Power supply, 2000 W PN-9042-P Power	Harvested & remarketed	C3 POWER_ON_VERIFIED · 74%	—	—	—	\$31.00	OBSERVED —
SPCMN-0008 AA-11208	Chassis and rails PN-4820-CH Residual	Downstream recycling	C4 NOT_TESTED · 68%	\$0.00	\$0.00	\$4.25	\$0.00	OBSERVED —
Totals — 8 assets, 3 harvested components				\$11,650.00	\$64.00	\$309.65	\$4,561.00	

Proceeds basis records how each gross recovery figure was determined. **OBSERVED** — realised at the level of that individual asset. **ALLOCATED** — apportioned from a multi-asset sale using the **Weighted Expected-Market-Value methodology (WTS-CVR-ALLOC-01)**: lot proceeds are apportioned in proportion to each asset's expected market value, recorded before the sale closes, with the largest-remainder method applied so allocated figures sum exactly to proceeds received. Equal apportionment is applied only where assets meet the documented homogeneity test. **18% of gross recovery on this certificate is allocated.**

↳ **Harvested components** are attributed to the parent asset they were recovered from. Parent gross recovery includes its harvested components' proceeds; the component lines beneath show that composition. **Cost to serve** is repair cost plus recorded processing cost for that serial, including processing recorded against its harvested components.

Client basis is the book or asset value supplied by the client. It is shown because the client supplied it; WesternTechSystems' own acquisition basis is not a customer-facing figure.

DEDUCTIONS

DEDUCTION	CONTRACT REFERENCE	BASIS	AMOUNT
Processing and handling	MSA Sch. 2 \$4.1	Supported by recorded serial-level processing cost	(\$219.90)
Transport and secure receiving	MSA Sch. 2 \$4.2	Per agreed lane rate, allocated by weight	(\$148.00)
Total deductions			(\$367.90)

Deductions shown with their evidenced basis. WTS acquisition basis, labor rates, labor hours and internal margin are withheld.

SETTLEMENT

Gross recovery	\$4,561.00
Less deductions	(\$367.90)
Net customer recovery	\$4,193.10
Settlement date	15 September 2026
Settlement reference	STL-SPEC-0000
Transaction reference	TXN-SPEC-00000
Currency	USD

SCOPE OF THIS CERTIFICATE

This certificate evidences **commercial outcome only**. It records what became of each listed asset and what it recovered. **It does not evidence data sanitization**. Sanitization is evidenced separately by the Certificate of Data Destruction issued per data-bearing device, referenced in the basis column above and reconciled against the same serialized inventory. Neither certificate substitutes for the other.

Prepared by
PREP-SPEC-01 · Asset recovery
Not the person who executed the sales transactions.

Approved by
APPR-SPEC-01 · Finance
Reconciled to the opening inventory and to the ledger.

WesternTechSystems, Inc. · 1000 Spinks Road, Suite 100, Lewisville, TX 75067 · R2v3 and RIOS
certified

WTS-CVR-01 v1.2 · Validation hash SPECIMEN-NOT-VALID

SPECIMEN