ILLUSTRATIVE SAMPLE · CALDER & VOSS IS A FICTIONAL COMPANY · NOT CUSTOMER RESULTS

AI ROI Board Brief

Calder & Voss Building Supply

PERIOD
Fiscal Q2 2026 · June – August 2026

PREPARED
September 10, 2026

- **0.6x cash return this quarter.** $99,872 in cash against $153,982 of attributable AI spend; net cash up on Fiscal Q1 2026. The portfolio has not yet reached payback.
- **1 of 4 initiatives returned more cash than it cost this quarter.** "AI Support Triage & Deflection" led at $37,808. "AI Lead Scoring for Pro Accounts" was the largest drag at -$56,379, more than the whole portfolio's net loss.
- **Also freed $326,627 of capacity**, hours freed priced at what they cost: not cash, and in none of the figures above.

NET CASH THIS QUARTER
-$54,110
+$154,361 vs Fiscal Q1 2026

NET CASH TO DATE
-$262,581
Payback not yet reached

CASH RETURN TO DATE
0.3x
$99,872 cash on $362,453 cost

AI initiatives this quarter

INITIATIVE	FUNCTION	THIS QUARTER	TO DATE	CONFIDENCE	STATUS
AI Lead Scoring for Pro Accounts	Sales	-$56,379	-$74,379	—	Live
AI Support Triage & Deflection	Customer Support	$37,808	-$75,263	—	Live
AP Invoice Automation	Finance & Accounting	-$24,138	-$101,538	—	Live
Contract Review Copilot	Legal & Compliance	-$11,400	-$11,400	Not measured	Implementing

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Quarter in context

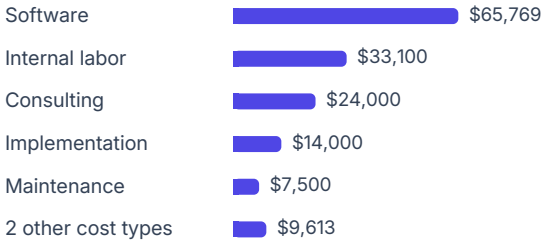
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Trajectory and spend

NET CASH VALUE TO DATE



AI SPEND THIS QUARTER, BY COST TYPE



Spend against approved budget, to date

$362,453 spent of $454,400 budgeted to date · none over



Quarter at a glance

What the cash rests on	$74,764 on Roiva's default figures, of $99,872 approved cash
Sign-offs required now	Workforce impact, Privacy review, Security review · $3,212 of approved cash rests on an Owner's waiver

HOW TO READ THIS BRIEF

- **Net cash** is approved cash value less the AI cost attributable to it; drafts, entries awaiting review and sample data are left out. **Freed capacity**, hours freed priced at what they cost, is **$365,311** to date: not cash, and in none of these figures. **This quarter** covers its three months; **to date** covers every quarter from the first recorded entry through the end of this one, and nothing after it.
- **Confidence** is the value-weighted confidence of an initiative's approved value entries, so a large metered entry outweighs a small modeled one.
- How every number here is produced — versioned formulas, declared baselines, and what the method does not claim — at https://roiva.ai/methodology.
- **Charters**: 4 of 4 initiatives this quarter have a signed measurement charter.
- **Accounting close**: locked through August 2026.
- **Approval controls** when generated: No senior threshold · auto-approve off · self-approval off.

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What moved net cash

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Net cash bridge

From Fiscal Q1 2026 to Fiscal Q2 2026, initiative by initiative. A cost that rose shows as a minus, one that fell as a plus.

	FROM CASH VALUE	FROM COST	NET CASH
Net cash, Fiscal Q1 2026			**-$208,471**
AI Support Triage & Deflection	+$96,660	+$54,218	+$150,878
AP Invoice Automation	+$3,212	+$50,050	+$53,262
AI Lead Scoring for Pro Accounts	$0	−$38,379	−$38,379
Contract Review Copilot	$0	−$11,400	−$11,400
Net cash, Fiscal Q2 2026			**-$54,110**

Management commentary · approved by Elena Sorensen, September 10, 2026

Net cash went from -$208,471 in Fiscal Q1 2026 to -$54,110 in Fiscal Q2 2026, up $154,361. The portfolio has not yet reached payback.

“AI Support Triage & Deflection” moved it by +$150,878: +$96,660 from its cash value and +$54,218 from its cost. “AP Invoice Automation” moved it by +$53,262: +$3,212 from its cash value and +$50,050 from its cost.

“AI Lead Scoring for Pro Accounts” and “Contract Review Copilot” carried cost with no change in cash value this quarter.