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

AI Value Evidence Pack

Calder & Voss Building Supply

PERIOD	PREPARED	REPORT ID
All time	September 10, 2026	EP-2026-SAMPLE

What this pack does and does not say
It states facts about the record Roiva holds for this company: what was recorded, for which month, from what source, against which baseline, who approved it, and every exception to the company's own controls. It does not say that the value is real, that AI caused it, or that any of it belongs in adjusted EBITDA. Those are judgments for the reader and their advisers. Freed capacity is hours priced at what they cost: it is not cash, is never added to cash here, and no net or ROI uses it.

APPROVED CASH VALUE	AI COST	NET CASH	FREED CAPACITY (NOT CASH)
$99,872	**$381,203**	**-$281,331**	**$365,311**
$96,660 realized from capacity			

- 22 approved value entries across 3 initiatives, March 2026 to September 2026.
- 13 entries have at least one exception, listed by kind below and by entry in the workbook.
- 1 month with a figure is not locked, so its figures can still change.

Exceptions to the company's controls

EXCEPTION	ENTRIES	CASH AS APPROVED	FREED CAPACITY AS APPROVED
Its initiative was approved with a required sign-off waived	9	$3,212	$119,950
Caveat: Roiva default	4	$0	$236,398

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

By month

MONTH	CASH VALUE	FREED CAPACITY	AI COST	MONTH LOCKED
Mar 2026	$0	$0	$37,000	Locked
Apr 2026	$0	$0	$80,640	Locked
May 2026	$0	$38,684	$90,831	Locked
Jun 2026	$20,079	$82,832	$83,710	Locked
Jul 2026	$34,977	$114,885	$42,027	Locked
Aug 2026	$44,816	$128,909	$28,245	Locked
Sep 2026	$0	$0	$18,750	Not locked

By initiative

INITIATIVE	STAGE	CASH VALUE	FREED CAPACITY	AI COST	COUNTED UNDER CHARTER
AI Lead Scoring for Pro Accounts	Live	$0	$27,219	$74,379	v1, 2026-05-01, Elena Sorensen
AI Support Triage & Deflection	Live	$96,660	$218,142	$171,923	v1, 2026-02-25, Elena Sorensen
AP Invoice Automation	Live	$3,212	$119,950	$123,500	v1, 2026-04-03, Elena Sorensen
Contract Review Copilot	Implementing	$0	$0	$11,400	None

Baselines

INITIATIVE	METRIC	VALUE	METHOD	RECORDED	BY
AI Support Triage & Deflection	Human Agent Minutes per Ticket	14.5	From history	2026-02-21	Dana Whitlock
AP Invoice Automation	Minutes per Supplier Invoice	6.9	From history	2026-03-31	Tom Behrens
AP Invoice Automation	Vendor Bill Error Rate	2.9	From history	2026-03-31	Tom Behrens
AP Invoice Automation	Minutes per Bill Error	90.63	Time study before go-live	2026-03-31	Tom Behrens
AI Lead Scoring for Pro Accounts	Minutes to Qualify a Lead	22	From history	2026-04-28	Jordan Castillo

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

INITIATIVE	METRIC	VALUE	METHOD	RECORDED	BY
AI Lead Scoring for Pro Accounts	Lead-to-SQL Rate	11.8	From history	2026-04-28	Jordan Castillo

Portfolio decisions

No portfolio decisions were recorded in this period.

HOW TO READ THIS

- Approved value is what a person in the company approved, or what its auto-approve setting approved where it was on; the Exceptions table counts those. Drafts and entries waiting for approval are left out.
- An entry belongs to the month its period starts in. Totals are in US dollars; an entry in another currency counts at the European Central Bank's average rate over its period.
- Amounts in the Exceptions table are each entry's dollars as approved, before any freed capacity was shown to be cash, so they don't sum to the totals above. An entry in another currency with no ECB rate yet has no dollar figure: the table counts it and says so, and the workbook gives its currency.
- Sample initiatives Roiva loads for demonstration are left out of every figure.

DISCLOSURES

- $74,764 of approved cash value rests on Roiva's default figures or estimates rather than the account's own.
- Sign-offs required before approval when this was generated: “Workforce impact”, “Privacy review”, and “Security review”. $3,212 of approved cash value comes from initiatives approved with a required sign-off waived by an Owner.
- Approval controls when this was generated: no senior approval threshold; auto-approve off; nobody approves an entry they prepared unless nobody else could.

IN THIS PACK

- evidence-pack.pdf: this summary.
- evidence-registers.xlsx: every approved entry with its formula version, inputs, source and approver; the exceptions, one row per entry and kind; baselines; months and their locks; portfolio decisions.
- manifest.json: each file's SHA-256, so a copy can be checked against the one Roiva produced.