

Piyush Roy

Certified Public Accountant
Fremont, California

REPORT OF INDEPENDENT ACCOUNTANT ON AGREED-UPON PROCEDURES

In accordance with AT-C Section 215 (AICPA)

SUBJECT MATTER	WheelMetrics: Trading Activity — Options Transactions, Performance Metrics, and Premium Collections
ACCOUNT	Charles Schwab Brokerage Account
PERIOD	January 1, 2026 through May 31, 2026
REPORT DATE	June 9, 2026
STANDARD	AT-C Section 215, Agreed-Upon Procedures Engagements (AICPA)
PREPARED BY	Piyush Roy, CPA Fremont, California

I. Addressee and Background

To the Specified Party:

This report is prepared for the specified party '**Adrian Rosebrock, Founder of WheelMetrics.io**' who engaged **Piyush Roy, CPA** (the "Accountant") to perform certain agreed-upon procedures on the trading activity of brokerage account number XXX736 maintained at Charles Schwab & Co., Inc. (the "Broker") for the period January 1, 2026 through May 31, 2026 (the "Period").

The subject matter of this engagement consists of options trading transactions generated from brokerage account statements provided by the Broker. The purpose of this engagement is to independently recompute the following trading performance metrics from the underlying transaction data: (1) total number of trades, (2) win rate, and (3) total premium collected — and to agree the (4) period rate of return to the Charles Schwab Portfolio Performance report for the Period.

The report is intended for readers of 'WheelMetrics.io' and the general public. I make no representations regarding the sufficiency of these procedures for any purpose other than that stated herein and the procedures performed may not be appropriate for their specific needs.

II. Responsibilities and Nature of Engagement

Responsibilities of the Specified Party:

The specified party is responsible for: (a) determining the appropriateness of the agreed-upon procedures for the intended purpose; (b) providing accurate and complete transaction data from the brokerage account statements; and (c) accepting responsibility for the sufficiency of the procedures for its purposes.

Responsibilities of the Accountant:

The Accountant is responsible for: (a) performing the agreed-upon procedures as specified; (b) reporting the findings resulting from those procedures; and (c) not expressing an opinion, a conclusion, or providing any other form of assurance on the subject matter.

Nature of Engagement:

This engagement was conducted in accordance with AT-C Section 215, Agreed-Upon Procedures Engagements, as established by the American Institute of Certified Public Accountants (AICPA). An agreed-upon procedures

engagement is one in which the Accountant performs specific procedures on subject matter and reports the findings. The Accountant does not perform an audit, review, or compilation and accordingly does not express an opinion or provide any assurance on the accuracy, completeness, or fairness of the subject matter beyond the specific procedures performed.

III. Source Data and Period

The agreed-upon procedures were applied to the following source data:

- Source: Brokerage account transaction report generated from Charles Schwab, Account XXX736
- Report period: January 1, 2026 through May 31, 2026
- Data fields used: Date, Action, Symbol, Description, Quantity, Price, Fees & Commissions, Amount
- Total rows in source file: 68 transaction rows

The transaction file is a native Charles Schwab export for account XXX736, obtained from the client. I compared it to the Charles Schwab transaction report as of the report date and noted no differences. No modifications were made to the source data prior to performing the procedures described herein.

IV. Agreed-Upon Procedures Performed and Findings

The following procedures were performed on the subject matter. Each procedure is stated, followed by the findings resulting from the application of that procedure.

Procedure 1 — Total Number of Trades

Procedure Applied:

I identified all rows in the transaction file where the "Action" field equaled "Sell to Open" (STO). Each such row represents the opening of one option trade. I counted the total number of STO transactions and separately classified them as either Closed (matched to a closing event) or Open (no closing event found as of the report date).

A closing event was defined as: (a) a "Buy to Close" (BTC) transaction matching the exact option contract symbol; (b) an "Expired" transaction matching the contract symbol (indicating the option expired worthless, a maximum-profit outcome); or (c) an "Assigned" transaction (indicating the option was exercised against the account).

Findings:

Category	Count
Total Option Trades Opened (Sell to Open)	31
— Closed Trades (matched to closing event)	26
— Open Trades (no closing event as of May 31, 2026)	5
Closing Method: Buy to Close (BTC)	24
Closing Method: Expired (worthless)	1
Closing Method: Assigned (put to stock)	2

Procedure 2 — Win Rate

Procedure Applied:

For each of the 26 closed trades, I determined whether the trade was a "Win" or a "Loss" based on the following criteria:

- WIN: A trade closed by Buy to Close where the net P&L (STO premium received, net of commissions, minus BTC cost, net of commissions) was positive; or a trade where the option expired worthless (Expired — full premium retained).
- LOSS: A trade where the option was Assigned (exercised against the account), resulting in stock being purchased at the option strike price. Although the premium received is retained, an assigned put represents an adverse outcome as the account is obligated to purchase shares at an above-market price.

I computed the Net P&L for each closed trade as: Net P&L = STO Amount (net of commissions) + BTC Amount (net of commissions). For Expired trades: Net P&L = STO Amount. For Assigned trades: Net P&L = STO Amount (premium retained; stock purchase recorded separately).

Win Rate was calculated as: (Number of Winning Closed Trades) ÷ (Total Closed Trades).

Findings:

Metric	Value
Total Closed Trades	26
Winning Trades (BTC at profit + Expired)	24
Losing Trades (Assigned)	2
WIN RATE	92.3%

Procedure 3 — Total Premium Collected

Procedure Applied:

I computed total premium collected from all 31 Sell to Open transactions on two bases:

- Gross Premium: I multiplied the "Price" (per-share premium) by the "Quantity" (number of contracts) by 100 (each standard option contract represents 100 shares) for each STO transaction, then summed across all 31 STO rows.
- Net Premium (as reported): I summed the "Amount" column for all 31 STO rows. The "Amount" column in the Schwab transaction report is pre-calculated as (Price x Quantity x 100) minus Fees & Commissions for each transaction.
- STO Commissions: I summed the "Fees & Comm" column for all 31 STO rows to determine total commissions deducted from gross premium.

Findings:

Component	Amount
Gross Premium Collected (Price x Qty x 100, all 31 STO)	\$6,393.00
Less: STO Commissions and Fees	(\$21.17)
Net Premium Collected (per brokerage report)	\$6,371.83
Unrealized Premium (5 open trades, not yet closed)	\$473.36
Realized Net Premium (26 closed trades only)	\$5,898.47

Procedure 4 — Period Rate of Return

Procedure Applied:

I agreed the period rate of return and net contributions for the Period to the Charles Schwab Portfolio Performance report for account XXX736 covering January 1, 2026 through May 31, 2026. No exceptions were noted.

Findings:

Period rate of return	12.69%
Net contributions	\$0.00

V. Summary of Findings

Performance Metric	Value
Total Option Trades (Sell to Open legs)	31
Closed Trades	26
Open Trades (as of May 31, 2026)	5
Win Rate (closed trades)	92.3% (24 wins / 2 losses)
Total Premium Collected — Gross	\$6,393.00
Total Premium Collected — Net	\$6,371.83
Net Contributions for the period	\$0
Period rate of return*	12.69%

*sourced from the Schwab Portfolio Performance report for the period

VI. Scope, Limitations, and Disclaimers

Scope Limitations:

- The agreed-upon procedures described herein were applied only to the data fields identified in Section III and only for the period specified. No procedures were performed with respect to any other accounts, periods, or transaction types.
- My procedures were applied to the Charles Schwab transaction export identified in Section III for the Period stated. I did not perform procedures to confirm the completeness of the account's transaction history beyond the file and period identified.
- The trade-level metrics (number of trades, win rate, and premium collected) are based on option premium activity only and do not reflect: (a) unrealized gains or losses on open option positions; (b) the mark-to-market or realized profit and loss on shares acquired through assignment; (c) interest income or other non-option account activity; (d) income-tax implications; or (e) any other financial-statement items. The period rate of return is a separate, account-level figure sourced from the Charles Schwab Portfolio Performance report and is inclusive of all account positions marked to market for the Period.
- Open trades mean trades Open as of the period end date (i.e. May 31, 2026), not as of the report date, and the status of open positions between June 1 and June 9 was not evaluated.
- I did not evaluate the investment strategy, the appropriateness of any individual trade, or whether the trading activity complied with any regulatory requirements, investment policy statements, or client mandates.
- The assigned trades (CDE 04/17/2026 22.50 P and CDE 04/02/2026 20.50 P) resulted in stock purchases of 100 shares each at \$22.50 and \$20.50, respectively. The subsequent profit and loss on these share positions is not included in the trade-level metrics, though it is reflected in the account-level period rate of return.

Not an Audit, Review, or Compilation:

I was not engaged to and did not conduct an audit, review, or compilation engagement, the objective of which would be to express an opinion, conclusion, or any form of assurance on the subject matter. Accordingly, I do not express such opinion, conclusion, or assurance. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

Use Restriction:

This report was prepared for the engaging party and may also be used by the general public. However, the procedures performed may not meet the specific needs of the general public, and I assume no responsibility for the use of this report by anyone other than the engaging party.

Piyush Roy, CPA

Certified Public Accountant
Fremont, California

By: _____
Piyush Roy, CPA
Date: _____

Signed by:

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Report Information

Report Date: June 9, 2026
Period: January 1, 2026 to May 31, 2026