OPERATING AGREEMENT

OF
COSH SILVERMAN PARTNERS LLC

This Operating Agreement ("Agreement") is entered into by and among the Members of Cosh Silverman Partners LLC (the "Company") and governs the management and operations of the Company.

The Company is organized as a member-based limited liability company under §9 of the Legal Entity Act of the Commonwealth of Redmont.

Within this document and for internal purposes, Members of the Company shall be referred to as Equity Partners, and the terms "Member" and "Equity Partner" shall be used interchangeably in this Agreement.

ARTICLE I - FORMATION

(1) Formation and Organization

(a) The Company has been formed as a Limited Liability Company (LLC) pursuant to the laws of the Commonwealth of Redmont.

(b) The name of the Company is: **Cosh Silverman Partners LLC**.

(c) The principal office of the Company shall be located at S036 (36 Federation Street) Reveille, Redmont. The Managing Partner may establish additional offices or places of business as required.

(d) The company shall have perpetual existence unless dissolved in accordance with this Agreement or the laws of Redmont.

ARTICLE II - PURPOSE

(2) Purpose of the Company

The Company is organized to provide professional advisory services including, but not limited to: financial statement compilation, audit and assurance services, forensic accounting, accounting advisory services, merger and acquisition advisory services, business valuation services, and related professional services.

ARTICLE III - EQUITY PARTNERS (MEMBERS)

(3) Equity Partners

(a) The Members of the Company shall consist of Equity Partners.

(b) Equity Partners shall possess:

  (i) ownership interests in the Company;

  (ii) voting rights under this Agreement;

  (iii) entitlement to profit allocations under this Agreement; and

  (iv) capital accounts in the Company.

(c) Equity Partners shall be recorded in the Member Register maintained by the Company.

(4) **Admission of Equity Partners**
New Equity Partners may be admitted upon approval of the Managing Partner and majority vote of the present Equity Partners. Equity Partners shall be required to make a capital contribution as specified in this Agreement.

(5) **Transfer of Membership Interests**
Membership interests may not be transferred except in accordance with this Agreement and applicable law.

ARTICLE IV - MANAGEMENT

(6) **Managing Partner**
The Company shall be managed by a Managing Partner, who shall serve as the Manager of the LLC under the Legal Entity Act.

(7) **Authority of the Managing Partner**
The Managing Partner shall have full authority to manage the business and affairs of the Company including but not limited to:
(a) strategic planning and direction;
(b) admission of Equity Partners;
(c) appointment of officers and titles;
(d) approval of client engagements;
(e) establishment of billing policies;
(f) financial oversight and budgeting;
(g) execution of contracts and agreements; and
(h) representation of the Company before third parties.

(8) **Fiduciary Duties**
The Managing Partner and Equity Partners shall act in accordance with the duty of care and duty of loyalty established under the Legal Entity Act.

ARTICLE V - CAPITAL CONTRIBUTIONS

(9) **Initial Capital Contributions**
As a condition of admission to the Company, Equity Partners shall make the following capital contributions which shall constitute the Partner Buy-In:

Partner Class	Required Contribution
Managing Partner	R$ 50,000
Equity Partner	R$ 25,000

(10) Timing of Buy-In

(a) Capital Contributions shall be paid upon admission as an Equity Partner, or in installments approved by the remaining Equity Partners.

(b) Unless otherwise approved, installment payments must be completed within 45 days of admission.

(11) Capital Accounts

The Company shall maintain a Capital Account for each Equity Partner.

(a) Each Capital Account shall reflect:

(i) capital contributions made by the Partner,

(ii) profit allocations,

(iii) distributions paid to the Partner,

(iv) any adjustments required under accounting practices adopted by the Company.

(12) Additional Capital Contributions

If the financial condition of the Company reasonably requires additional capital, the Managing Partner may request additional capital contributions from Equity Partners. Additional contributions shall require the approval of a majority of Equity Partners.

(13) Withdrawal of Capital

Capital contributions may not be withdrawn except upon withdrawal of an Equity Partner from the Company, or upon the dissolution of the Company.

(14) Return of Capital upon Withdrawal

Upon withdrawal or removal of an Equity Partner, the Company shall return the balance of that Partner's Capital Account. The repayment shall occur within 45 days of withdrawal.

(15) Failure to Fund Buy-In

If an Equity Partner fails to complete the required capital contribution, the Equity Partner shall not be entitled to profit allocations or voting rights until such time as their capital contribution has been completed.

ARTICLE VI - COMPANY REVENUE AND BILLING

(16) Company Revenue

All professional fees generated from services performed by or through the Company shall constitute revenue of the Company. No individual Equity Partner shall claim personal ownership of Company client revenues.

(17) Minimum Billing Rate

The Company shall maintain a minimum billing rate of: R$2,000 per hour for services performed by Equity Partners.

(18) Compensation for Billable Services

Equity Partners performing billable work shall receive compensation of: R$1,500 per billable hour and such compensation shall be treated as an operating expense of the Company.

ARTICLE VII - PROFIT ALLOCATION

(19) Determination of Net Profits
Net profits shall be determined after the deduction of operating expenses, compensation payments, and contractual obligations.

(20) Distribution of Profits
Net profits shall be distributed equally among active Equity Partners unless otherwise provided by amendment to this Agreement.

ARTICLE IX - INACTIVITY

(21) Definition
An Equity Partner shall be considered Inactive for any calendar month in which the Equity Partner records fewer than two (2) billable hours to clients.

(22) Effect
Inactive Equity Partners shall not be entitled to profit allocations for that month. Inactive status shall not automatically terminate membership.

ARTICLE X - AMENDMENT AND DISSOLUTION

(23) Amendments
This Agreement may be amended by majority vote of the Equity Partners.

(24) Dissolution
The Company may be dissolved in accordance with the Legal Entity Act. Upon dissolution, creditors shall be paid, obligations shall be satisfied, and the remaining assets shall be distributed to Equity Partners according to their capital accounts.

The undersigned Managing Partner hereby executes this Operating Agreement on behalf of the Members.

Managing Partner:



coshjlose (jJoshuaTheGreat)
Date: March 15, 2026