

| Break-Even Analysis                        |  | HealthPlate AI          |                            |
|--|--|-------------------------|----------------------------|
|  |  |                         | 3/2/25                     |
|  |  | For the Period:         | Jan 1, 2025 - Dec 31, 2025 |
|  |  | Selling Price (P):      | \$ 10.99                   |
|  |  | Break-Even Units (X):   | 51,652 units               |
|  |  | Break-Even Sales (S):   | \$ 567,649.65              |
| Fixed Costs                                |  |                         |                            |
|  | Salaries and Wages                                     |                         | \$ 300,000.00              |
|  | Office Rent  |                         | \$ 50,000.00               |
|  | Software License                                       |                         | \$ 10,000.00               |
|  | Legal and Compliance Costs                             |                         | \$ 15,000.00               |
|  | <b>Total Fixed Costs (TFC)</b>                         |                         | <b>\$ 375,000.00</b>       |
| Variable Costs                             |  |                         |                            |
|  | <i>Variables Costs based on Dollar Amount per Unit</i> |                         |                            |
|  | Cost of Goods Sold                                     | \$ 0.11                 | per unit                   |
|  | Hosting/Cloud Service Cost                             | \$ 0.40                 | per unit                   |
|  | Marketing/Advertising                                  | \$ 2.00                 | per unit                   |
|  | Customer Support                                       | \$ 1.00                 | per unit                   |
|  | Sum:   | \$ 3.51                 |                            |
|  | <i>Variables Costs based on Percentage</i>             |                         |                            |
|  | Commissions  | 2.00%                   | per unit                   |
|  | Other (specify)  |                         | per unit                   |
|  | Sum:   | 2.00%                   |                            |
|  | <b>Total Variable Cost per Unit (V)</b>                |                         | <b>\$ 3.73</b>             |
|  | Contribution Margin per unit (CM) = P - V              |                         | \$ 7.26                    |
|  | Contribution Margin Ratio (CMR) = 1 - V / P = CM / P   |                         | 66.1%                      |
| Break-Even Point                           |  |                         |                            |
|  | <b>Break-Even Units (X)</b>                            | $X = TFC / (P - V)$     | <b>51,652 units</b>        |
|  | <b>Break-Even Sales (S)</b>                            | $S = X * P = TFC / CMR$ | <b>\$ 567,649.65</b>       |
| <div> <div>Expenses Over Time</div> </div> |  |                         |                            |