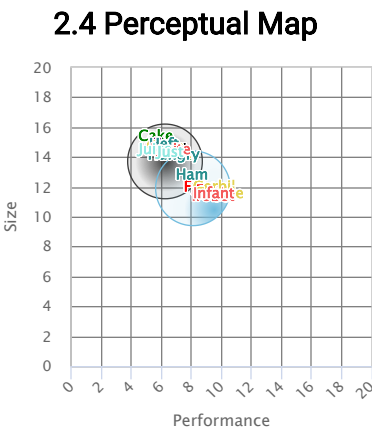


Section 1 | High Level Overview

1.1 High Level Overview											
	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper	Average
Sales	\$70,834	\$53,526	\$49,370	\$59,451	\$70,368	\$44,724	\$46,724	\$70,558	\$62,266	\$57,174	\$58,500
Profit	(\$4,219)	(\$934)	(\$2,048)	\$741	(\$1,215)	(\$3,357)	(\$1,153)	\$3,052	\$574	\$67	(\$849)
Contribution Margin	22.69%	24.14%	24.41%	24.69%	21.69%	23.68%	30.87%	31.39%	26.63%	21.97%	25.22%
Stock Price	\$1.00	\$6.71	\$2.21	\$7.29	\$1.00	\$1.00	\$1.85	\$19.44	\$9.30	\$5.14	\$5.49
Emergency Loan	\$10,154	\$3,570	\$3,302	\$3,319	\$5,226	\$1,331	\$651	\$0	\$636	\$4,805	\$3,299
Market Share	12.1%	9.1%	8.4%	10.2%	12.0%	7.6%	8.0%	12.1%	10.6%	9.8%	10.0%

Section 2 | Research and Development

2.2 Low Tech			2.3 High Tech		
Customer Buying Criteria	Expectations	Importance	Customer Buying Criteria	Expectations	Importance
Price	\$15.00 - \$35.00	41%	Positioning	Performance 9.5 Size 10.5	33%
Age	3 Years	29%	Age	0 Years	29%
Reliability	14,000 - 20,000 Hours	21%	Price	\$25.00 - \$45.00	25%
Positioning	Performance 6.3 Size 13.7	9%	Reliability	17,000 - 23,000 Hours	13%



2.5 Product List					
Name	Performance	Size	Reliability	Age	Revision Date
Abby	9.3	10.8	20,000	0.8	March 29, 2026
Able	6.2	13.8	18,500	2.6	January 22, 2026
Acre	6.0	14.0	18,500	0.8	March 7, 2026
Adam	9.5	10.7	19,000	0.8	December 20, 2026
Baker	6.3	13.7	20,000	1.9	March 6, 2026
Beetle	--	--	--	--	May 4, 2027
Best	9.5	10.5	18,000	0.9	September 30, 2026
Cake	5.7	14.4	19,250	2.3	March 28, 2026
Cent	--	--	--	--	September 1, 2027
City	7.7	13.1	16,000	1.3	March 2, 2026
Daze	6.8	13.2	20,000	2.3	May 13, 2026
Dino	--	--	--	--	February 25, 2027
Don	9.5	10.5	22,050	0.9	September 4, 2026
Easy	9.3	10.8	19,000	0.8	February 28, 2026
Eat	6.2	13.8	19,900	3.9	March 20, 2025
Epic	9.3	10.7	20,250	1.1	March 1, 2026
Fast	6.7	13.3	20,000	2.5	May 2, 2026
Fold	9.3	10.7	23,000	0.2	October 18, 2026
Future	9.0	11.0	21,000	0.3	August 29, 2026
Gaffe	6.3	13.7	19,000	2.8	August 22, 2025
Gaggle	9.9	10.5	21,000	0.8	October 29, 2026
Gerbil	9.5	11.0	19,000	0.9	November 13, 2026
Ham	8.0	11.8	20,000	0.7	April 11, 2026
Heft	6.2	13.8	20,000	2.5	May 12, 2026
Hungry	6.9	13.1	20,000	1.8	March 12, 2025
Ignite	6.6	13.5	19,200	2.3	August 15, 2026
Infant	9.5	10.5	21,000	0.8	March 25, 2026
Irobot	9.5	10.4	20,000	0.9	July 11, 2026
Javier	--	--	--	--	March 10, 2027
Juice	5.7	13.5	20,000	2.4	May 26, 2026
Just	6.7	13.3	20,000	1.9	February 19, 2026

Section 3 | Marketing

Low Tech

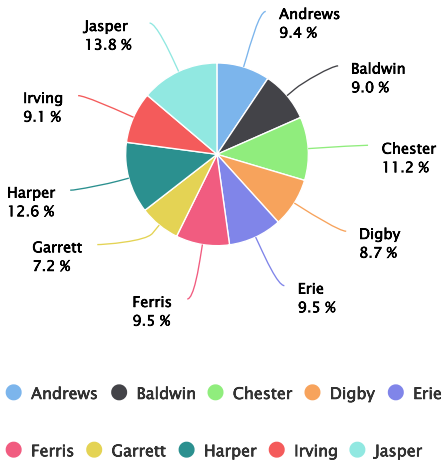
3.1 Customer Buying Criteria

	Expectations	Importance
Price	\$15.00 - \$35.00	41%
Age	3 Years	29%
Reliability	14,000 - 20,000 Hours	21%
Positioning	Performance 6.3 Size 13.7	9%

3.2 Demand Information

2026 Total Market Size	11,180
2026 Total Units Sold	11,180
2027 Demand Growth Rate	10%

3.3 Market Share



3.4 Top Products

Name	Price	Units Sold	Potential Sold	Stock Out	Age	Performance	Size	Reliability	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Cake	\$28.75	1,104	1,057	No	2.3	5.7	14.4	19,250	\$1,950	72%	\$1,600	82%	36
Eat	\$29.75	1,067	1,023	No	3.9	6.2	13.8	19,900	\$1,750	43%	\$1,650	89%	31
Fast	\$30.00	1,061	1,013	No	2.5	6.7	13.3	20,000	\$2,000	57%	\$1,500	93%	38
Ignite	\$30.00	1,015	970	No	2.3	6.6	13.5	19,200	\$2,000	56%	\$1,800	97%	35
Baker	\$27.50	1,000	978	Yes	1.9	6.3	13.7	20,000	\$1,700	46%	\$1,650	91%	36
Heft	\$35.00	983	940	No	2.5	6.2	13.8	20,000	\$2,000	77%	\$1,500	92%	33
Juice	\$30.50	980	937	No	2.4	5.7	13.5	20,000	\$1,350	57%	\$1,450	82%	33
Daze	\$32.00	964	924	No	2.3	6.8	13.2	20,000	\$1,800	53%	\$1,900	100%	32
Gaffe	\$33.00	778	742	No	2.8	6.3	13.7	19,000	\$1,400	44%	\$1,500	91%	27
Able	\$29.00	694	970	Yes	2.6	6.2	13.8	18,500	\$1,850	63%	\$1,600	84%	36
Just	\$31.00	564	565	Yes	1.9	6.7	13.3	20,000	\$1,200	57%	\$1,250	55%	24
Hungry	\$34.00	431	533	Yes	1.8	6.9	13.1	20,000	\$1,100	77%	\$1,400	69%	23

Section 4 | Marketing

High Tech

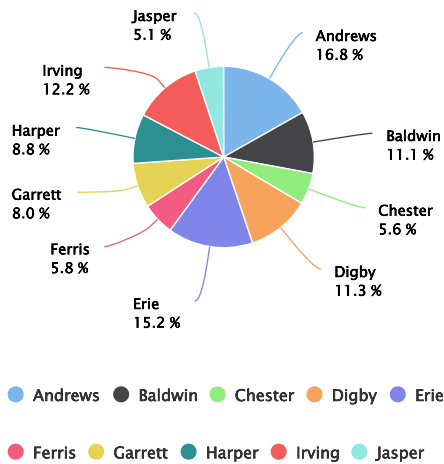
4.1 Customer Buying Criteria

	Expectations	Importance
Positioning	Performance 9.5 Size 10.5	33%
Age	0 Years	29%
Price	\$25.00 - \$45.00	25%
Reliability	17,000 - 23,000 Hours	13%

4.2 Demand Information

2026 Total Market Size	6,221
2026 Total Units Sold	6,221
2027 Demand Growth Rate	20%

4.3 Market Share

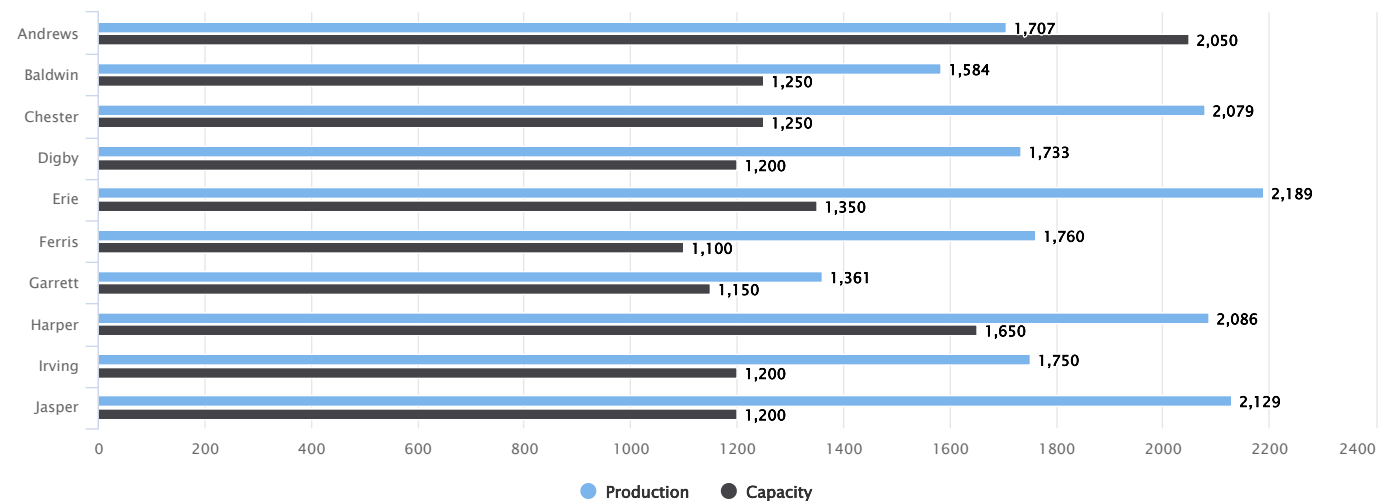


4.4 Top Products

Name	Price	Units Sold	Potential Sold	Stock Out	Age	Performance	Size	Reliability	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Don	\$43.50	505	438	No	0.9	9.5	10.5	22,050	\$1,500	75%	\$1,500	77%	41
Epic	\$43.75	476	401	No	1.1	9.3	10.7	20,250	\$2,050	68%	\$1,800	73%	34
Best	\$44.25	413	347	No	0.9	9.5	10.5	18,000	\$1,850	74%	\$1,850	87%	34
Abby	\$38.00	399	343	No	0.8	9.3	10.8	20,000	\$1,100	74%	\$1,200	53%	37
Infant	\$45.00	366	314	No	0.8	9.5	10.5	21,000	\$1,600	78%	\$1,650	64%	36
Easy	\$41.50	333	359	Yes	0.8	9.3	10.8	19,000	\$1,850	68%	\$1,800	67%	34
Adam	\$41.50	330	277	No	0.8	9.5	10.7	19,000	\$1,500	74%	\$1,400	73%	36
Baker	\$27.50	277	240	Yes	1.9	6.3	13.7	20,000	\$1,700	74%	\$1,650	91%	18
Irobot	\$44.00	249	428	Yes	0.9	9.5	10.4	20,000	\$1,400	78%	\$1,800	84%	38
Ham	\$45.00	245	211	No	0.7	8	11.8	20,000	\$2,300	77%	\$1,850	68%	23
City	\$37.75	212	179	No	1.3	7.7	13.1	16,000	\$2,000	73%	\$2,000	89%	11
Daze	\$32.00	198	168	No	2.3	6.8	13.2	20,000	\$1,800	75%	\$1,900	100%	15

Section 5 | Production

Production vs Capacity



5.1 Plant Information											
Name	Primary Segment	Units Produced	Units Sold	Inventory	Price	Material Cost	Labor Cost	Contribution Margin	Auto. Next Round	Capacity Next Round	Plant Utilization
Abby	High Tech	470	399	71	\$38.00	\$17.57	\$12.54	17.7%	2.2	550	106%
Able	Low Tech	297	837	0	\$29.00	\$10.98	\$9.59	24.1%	3.2	800	38%
Acre	Low Tech	569	486	83	\$33.00	\$10.58	\$15.22	18.9%	1.3	550	164%
Adam	High Tech	371	370	249	\$41.50	\$17.58	\$9.84	29.4%	3	450	83%
Baker	Low Tech	965	1,277	0	\$27.50	\$11.64	\$9.13	20.3%	5	850	115%
Beetle	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	3	400	0%
Best	High Tech	619	416	236	\$44.25	\$17.48	\$11.52	31.5%	4	400	156%
Cake	Low Tech	1,485	1,240	391	\$28.75	\$10.10	\$9.67	25.2%	5.2	950	158%
Cent	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.6	100	0%
City	High Tech	594	364	344	\$37.75	\$12.49	\$12.63	22.4%	3.2	300	200%
Daze	Low Tech	1,089	1,162	174	\$32.00	\$12.64	\$10.23	25.5%	4	900	129%
Dino	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.5	300	0%
Don	High Tech	644	512	132	\$43.50	\$18.69	\$14.25	23.3%	2.2	450	186%
Easy	High Tech	333	333	0	\$41.50	\$17.27	\$15.22	20.3%	1.7	300	175%
Eat	Low Tech	1,312	1,202	154	\$29.75	\$11.40	\$10.96	21.6%	4	800	166%
Epic	High Tech	545	476	147	\$43.75	\$17.75	\$14.13	22.8%	2	500	157%
Fast	Low Tech	1,584	1,248	357	\$30.00	\$12.44	\$9.13	24.3%	5	800	200%
Fold	High Tech	40	40	0	\$43.00	\$18.57	\$15.22	21.1%	1.5	200	200%
Future	High Tech	135	135	0	\$41.00	\$17.37	\$15.22	20%	1.5	200	200%
Gaffe	Low Tech	990	932	508	\$33.00	\$11.34	\$10.96	25.9%	3.2	700	143%
Gaggle	High Tech	173	173	0	\$44.50	\$18.78	\$8.61	41%	4	300	70%
Gerbil	High Tech	198	198	0	\$41.75	\$17.28	\$9.22	39.9%	3.5	250	100%
Ham	High Tech	502	245	258	\$45.00	\$15.26	\$15.07	23%	2.3	500	200%
Heft	Low Tech	990	1,115	175	\$35.00	\$11.43	\$9.03	38%	4.3	800	125%
Hungry	Low Tech	594	604	0	\$34.00	\$12.84	\$12.62	23.3%	3	800	120%
Ignite	Low Tech	891	1,161	3	\$30.00	\$11.90	\$9.06	30.1%	5	650	138%
Infant	High Tech	611	366	245	\$45.00	\$18.38	\$14.47	19.9%	1.8	400	175%
Irobot	High Tech	248	249	0	\$44.00	\$18.18	\$14.64	25.7%	1.5	150	167%
Javier	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.5	350	0%
Juice	Low Tech	1,411	1,108	440	\$30.50	\$11.29	\$9.67	26.9%	5.2	800	178%
Just	Low Tech	718	754	0	\$31.00	\$12.44	\$13.44	14.9%	3	450	181%

## Section 6 | Finance

## 6.1 Income Statement

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Sales	\$70,834	\$53,526	\$49,370	\$59,451	\$70,368	\$44,724	\$46,724	\$70,558	\$62,266	\$57,174
Total Variable Costs (Labor, Material, Carry)	\$54,765	\$40,605	\$37,321	\$44,775	\$55,102	\$34,134	\$32,301	\$48,408	\$45,687	\$44,610
Direct Material	\$28,076	\$22,813	\$18,477	\$24,355	\$29,111	\$19,124	\$17,308	\$25,137	\$24,844	\$22,573
Direct Labor	\$25,358	\$16,988	\$16,784	\$19,418	\$24,991	\$14,070	\$13,595	\$21,871	\$19,853	\$20,914
Inventory Carry	\$1,331	\$803	\$2,059	\$1,003	\$999	\$940	\$1,399	\$1,400	\$990	\$1,124
Other (Fees/Write-offs/Bonuses/Relocation Fee)	\$665	\$400	\$455	\$300	\$155	\$85	\$107	\$448	\$542	\$200
Total Period Costs	\$17,320	\$12,127	\$11,816	\$11,551	\$14,392	\$13,969	\$13,819	\$14,704	\$14,247	\$9,673
Interest (Short term/Long Term)	\$4,575	\$1,830	\$2,929	\$1,663	\$2,589	\$1,700	\$2,270	\$2,207	\$889	\$2,585
Taxes	(\$2,272)	(\$503)	(\$1,103)	\$407	(\$654)	(\$1,807)	(\$621)	\$1,677	\$315	\$37
Profit Sharing	\$0	\$0	\$0	\$15	\$0	\$0	\$0	\$62	\$12	\$1
Net Profit	(\$4,219)	(\$934)	(\$2,048)	\$741	(\$1,215)	(\$3,357)	(\$1,153)	\$3,052	\$574	\$67

## 6.2 Cash Flow Statement

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Net Cash From Operations	\$4,180	\$2,110	(\$9,441)	(\$287)	(\$4,552)	(\$8,214)	(\$1,818)	\$715	\$150	(\$3,525)
Net Plant Improvements	(\$4,500)	(\$12,200)	(\$5,260)	(\$8,860)	(\$6,660)	(\$1,800)	(\$878)	(\$10,852)	\$455	(\$8,940)
Net Cash From Financing	\$320	\$10,090	\$13,535	\$9,147	\$11,212	\$3,031	\$2,696	\$10,433	(\$605)	\$12,465
<b>Net Change In Cash</b>	\$0	\$0	(\$1,166)	\$0	\$0	(\$6,984)	\$0	\$297	\$0	\$0
<b>Starting Cash Position</b>	\$0	\$0	\$1,166	\$0	\$0	\$6,984	\$0	\$4,850	\$0	\$0
<b>Ending Cash Position</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,146	\$0	\$0

## 6.3 Balance Sheet

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Current Assets	\$16,911	\$11,095	\$21,216	\$13,242	\$14,111	\$11,511	\$15,495	\$22,608	\$13,364	\$14,062
Fixed Assets	\$27,599	\$28,447	\$22,521	\$21,017	\$20,185	\$16,688	\$16,521	\$30,945	\$16,475	\$24,891
<b>Total Assets</b>	\$44,510	\$39,541	\$43,737	\$34,259	\$34,296	\$28,199	\$32,016	\$53,553	\$29,839	\$38,953
Current Liabilities	\$16,858	\$6,696	\$13,149	\$8,098	\$16,855	\$4,664	\$9,293	\$10,426	\$4,476	\$15,417
Long-Term Liabilities	\$19,733	\$12,316	\$15,433	\$9,533	\$8,633	\$13,257	\$12,333	\$14,733	\$6,733	\$9,933
<b>Total Liabilities</b>	\$36,591	\$19,012	\$28,582	\$17,631	\$25,488	\$17,921	\$21,626	\$25,159	\$11,209	\$25,350
<b>Total Equity</b>	\$7,919	\$20,529	\$15,155	\$16,628	\$8,808	\$10,278	\$10,390	\$28,394	\$18,630	\$13,602
<b>Total Liabilities &amp; Equity</b>	\$44,510	\$39,541	\$43,737	\$34,259	\$34,296	\$28,199	\$32,016	\$53,553	\$29,839	\$38,953