

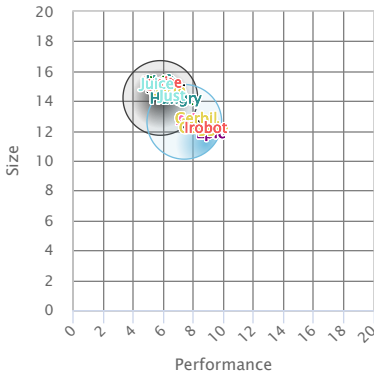
Section 1 | High Level Overview

1.1 High Level Overview											
	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper	Average
Sales	\$44,227	\$50,239	\$56,221	\$55,310	\$40,075	\$41,936	\$48,742	\$66,808	\$47,102	\$50,601	\$50,126
Profit	(\$3,353)	\$904	(\$172)	\$740	(\$1,487)	(\$1,387)	(\$1,290)	\$3,703	\$1,298	\$770	(\$27)
Contribution Margin	23.54%	24.14%	19.18%	21.28%	19.24%	18.72%	26.61%	26.08%	29.58%	17.87%	22.62%
Stock Price	\$1.00	\$11.31	\$7.84	\$6.64	\$1.00	\$2.56	\$1.00	\$18.48	\$9.84	\$6.21	\$6.59
Emergency Loan	\$21,768	\$1,480	\$0	\$305	\$3,048	\$0	\$9,089	\$0	\$3,774	\$2,073	\$4,154
Market Share	8.8%	10.0%	11.2%	11.0%	8.0%	8.4%	9.7%	13.3%	9.4%	10.1%	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 8.8 Size 11.2	33%
Age	3 Years	29%	Age	0 Years	29%
Reliability	14,000 - 20,000 Hours	21%	Price	\$25.00 - \$45.00	25%
Positioning	Performance 5.8 Size 14.2	9%	Reliability	17,000 - 23,000 Hours	13%

2.4 Perceptual Map



2.5 Product List					
Name	Performance	Size	Reliability	Age	Revision Date
Abby	--	--	--	--	March 29, 2026
Able	6.2	13.8	20,000	1.6	October 30, 2025
Acre	--	--	--	--	March 7, 2026
Adam	8.3	11.7	17,000	0.6	May 17, 2025
Baker	6.2	13.8	20,000	2.1	March 29, 2025
Best	8.5	11.4	17,500	0.5	June 14, 2025
Cake	5.8	14.2	20,000	2.8	June 16, 2025
City	7.7	13.0	17,000	0.8	March 9, 2025
Daze	6.3	13.7	20,000	3.0	February 22, 2025
Don	8.4	11.2	22,050	0.4	July 24, 2025
Easy	--	--	--	--	February 28, 2026
Eat	6.2	13.8	19,900	2.9	March 20, 2025
Epic	9.2	10.8	19,000	0.3	September 5, 2025
Fast	6.5	13.6	19,000	3.4	February 28, 2025
Fold	--	--	--	--	October 18, 2026
Future	--	--	--	--	August 29, 2026
Gaffe	6.3	13.7	19,000	1.8	August 22, 2025
Gaggle	8.7	11.2	19,500	0.4	July 26, 2025
Gerbil	8.2	11.8	18,000	0.6	May 18, 2025
Ham	--	--	--	--	April 11, 2026
Heft	5.8	14.3	20,000	3.3	June 30, 2024
Hungry	6.9	13.1	20,000	0.8	March 12, 2025
Ignite	5.9	14.2	17,950	3.3	January 14, 2025
Infant	--	--	--	--	March 25, 2026
Irobot	8.8	11.2	20,000	0.4	July 29, 2025
Juice	5.7	14.1	19,000	3.3	January 15, 2025
Just	6.7	13.3	16,600	0.9	February 12, 2025

Section 3 | Marketing

Low Tech

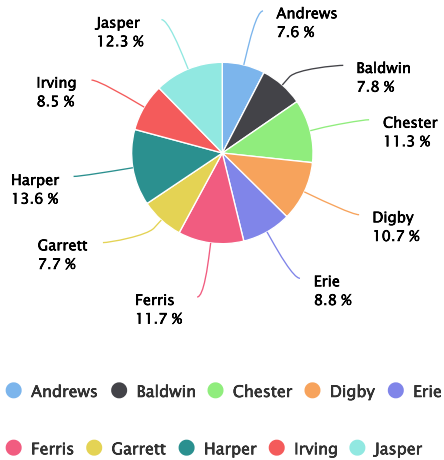
3.1 Customer Buying Criteria

	Expectations	Importance
Price	\$15.00 - \$35.00	41%
Age	3 Years	29%
Reliability	14,000 - 20,000 Hours	21%
Positioning	Performance 5.8 Size 14.2	9%

3.2 Demand Information

2025 Total Market Size	10,164
2025 Total Units Sold	10,164
2026 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
Fast	\$28.00	1,192	1,176	No	3.4	6.5	13.6	19,000	\$2,000	52%	\$1,500	85%	34
Heft	\$34.00	1,159	1,145	No	3.3	5.8	14.3	20,000	\$2,000	63%	\$1,500	84%	32
Cake	\$29.25	1,099	1,086	No	2.8	5.8	14.2	20,000	\$1,600	58%	\$1,150	65%	35
Daze	\$32.00	1,085	1,079	No	3	6.3	13.7	20,000	\$1,800	49%	\$1,900	95%	33
Juice	\$29.25	1,039	1,060	No	3.3	5.7	14.1	19,000	\$1,250	42%	\$1,350	71%	30
Eat	\$30.75	890	919	No	2.9	6.2	13.8	19,900	\$1,250	37%	\$1,250	74%	28
Ignite	\$33.50	866	854	No	3.3	5.9	14.2	17,950	\$1,850	50%	\$1,600	82%	24
Baker	\$32.50	793	781	No	2.1	6.2	13.8	20,000	\$1,450	41%	\$1,350	77%	24
Gaffe	\$32.50	777	765	No	1.8	6.3	13.7	19,000	\$1,400	41%	\$1,500	82%	19
Able	\$31.00	769	758	No	1.6	6.2	13.8	20,000	\$1,400	42%	\$1,200	69%	22
Hungry	\$35.00	221	243	No	0.8	6.9	13.1	20,000	\$1,100	63%	\$1,200	53%	10
Just	\$28.75	214	231	No	0.9	6.7	13.3	16,600	\$500	42%	\$750	39%	9

Section 4 | Marketing

High Tech

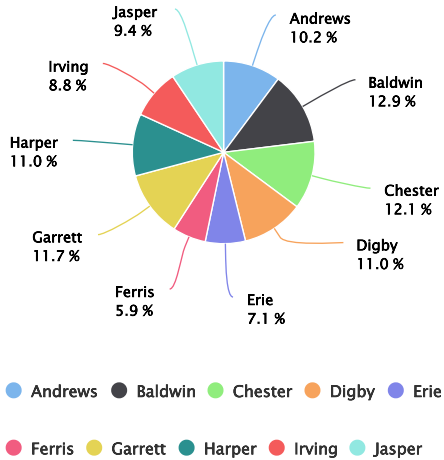
4.1 Customer Buying Criteria

	Expectations	Importance
Positioning	Performance 8.8 Size 11.2	33%
Age	0 Years	29%
Price	\$25.00 - \$45.00	25%
Reliability	17,000 - 23,000 Hours	13%

4.2 Demand Information

2025 Total Market Size	5,184
2025 Total Units Sold	5,184
2026 Demand Growth Rate	20%

4.3 Market Share

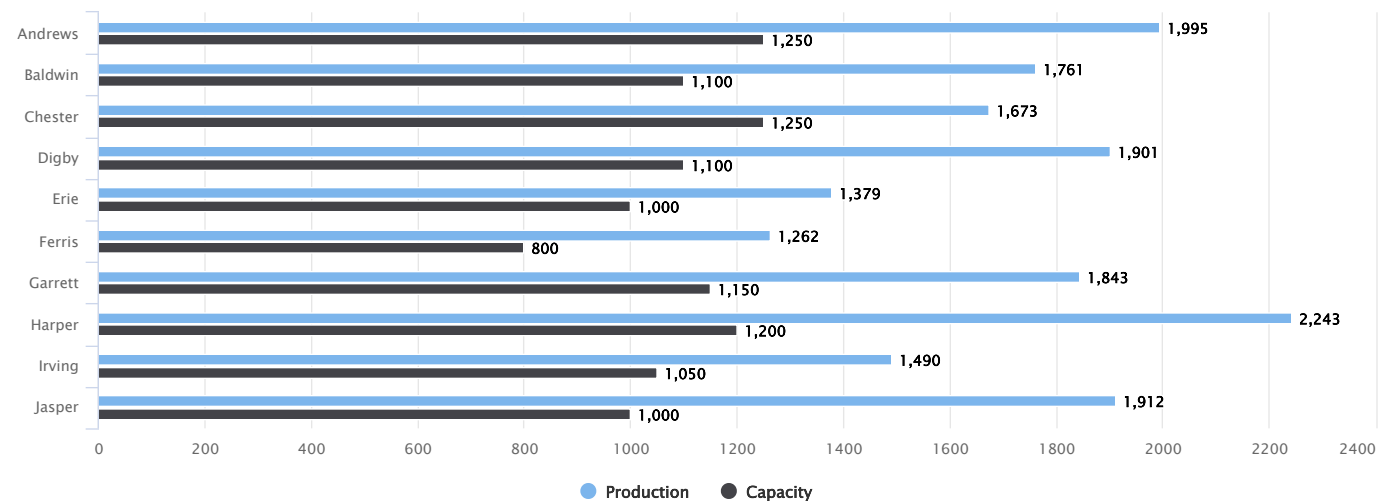


4.4 Top Products

Name	Price	Units Sold	Potential Sold	Stock Out	Age	Performance	Size	Reliability	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Baker	\$32.50	379	335	No	2.1	6.2	13.8	20,000	\$1,450	60%	\$1,350	77%	13
Daze	\$32.00	351	321	No	3	6.3	13.7	20,000	\$1,800	62%	\$1,900	95%	11
Hungry	\$35.00	329	371	No	0.8	6.9	13.1	20,000	\$1,100	63%	\$1,200	53%	21
City	\$41.00	322	318	No	0.8	7.7	13	17,000	\$1,500	59%	\$1,700	65%	17
Adam	\$43.50	309	276	No	0.6	8.3	11.7	17,000	\$1,500	58%	\$1,400	58%	25
Fast	\$28.00	306	271	No	3.4	6.5	13.6	19,000	\$2,000	41%	\$1,500	85%	10
Cake	\$29.25	303	271	No	2.8	5.8	14.2	20,000	\$1,600	59%	\$1,150	65%	10
Best	\$41.50	292	277	No	0.5	8.5	11.4	17,500	\$1,750	60%	\$1,750	66%	31
Just	\$28.75	275	309	No	0.9	6.7	13.3	16,600	\$500	42%	\$750	39%	14
Gaffe	\$32.50	259	232	No	1.8	6.3	13.7	19,000	\$1,400	60%	\$1,500	82%	14
Eat	\$30.75	254	260	No	2.9	6.2	13.8	19,900	\$1,250	49%	\$1,250	74%	9
Irobot	\$45.00	251	231	No	0.4	8.8	11.2	20,000	\$1,550	64%	\$1,600	63%	33

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	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	2	450	0%
Able	Low Tech	1,436	989	540	\$31.00	\$12.67	\$11.10	22.7%	3.2	800	181%
Acre	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1	350	0%
Adam	High Tech	559	312	247	\$43.50	\$16.15	\$13.07	25.4%	3	450	128%
Baker	Low Tech	1,436	1,172	312	\$32.50	\$12.67	\$10.68	24.2%	4	850	181%
Best	High Tech	326	293	33	\$41.50	\$16.82	\$13.94	24%	3	400	183%
Cake	Low Tech	1,188	1,403	145	\$29.25	\$11.84	\$10.32	16.6%	4.3	950	126%
City	High Tech	485	371	114	\$41.00	\$14.20	\$14.52	26.1%	2.7	300	200%
Daze	Low Tech	1,683	1,436	248	\$32.00	\$12.88	\$11.34	20.8%	3.5	850	200%
Don	High Tech	218	218	0	\$43.00	\$18.30	\$14.25	23.6%	1.5	350	90%
Easy	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1	200	0%
Eat	Low Tech	1,188	1,144	44	\$30.75	\$12.64	\$11.25	19.6%	3.5	800	171%
Epic	High Tech	191	113	78	\$43.25	\$18.62	\$14.52	16.6%	1.2	350	192%
Fast	Low Tech	1,262	1,498	21	\$28.00	\$12.89	\$8.84	18.7%	5	800	159%
Fold	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1	100	0%
Future	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1	200	0%
Gaffe	Low Tech	1,485	1,036	449	\$32.50	\$12.58	\$11.19	24.9%	3.2	800	188%
Gaggle	High Tech	172	172	0	\$44.50	\$17.84	\$11.62	33.1%	4	250	88%
Gerbil	High Tech	185	185	0	\$40.00	\$16.24	\$12.35	27.5%	3.5	200	133%
Ham	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.1	350	0%
Heft	Low Tech	1,683	1,399	300	\$34.00	\$11.73	\$10.89	29.9%	4.3	900	200%
Hungry	High Tech	560	550	10	\$35.00	\$14.13	\$14.52	16.5%	1.5	500	164%
Ignite	Low Tech	1,238	1,070	273	\$33.50	\$11.33	\$10.49	30.5%	4.5	750	167%
Infant	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.5	400	0%
Irobot	High Tech	252	251	2	\$45.00	\$18.09	\$14.54	26.8%	1	300	92%
Juice	Low Tech	1,386	1,250	137	\$29.25	\$11.54	\$10.17	22.8%	4.5	800	200%
Just	High Tech	525	489	37	\$28.75	\$12.69	\$13.81	5.1%	2	400	200%

## Section 6 | Finance

## 6.1 Income Statement

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Sales	\$44,227	\$50,239	\$56,221	\$55,310	\$40,075	\$41,936	\$48,742	\$66,808	\$47,102	\$50,601
Total Variable Costs (Labor, Material, Carry)	\$33,815	\$38,113	\$45,438	\$43,538	\$32,363	\$34,087	\$35,769	\$49,384	\$33,167	\$41,556
Direct Material	\$16,435	\$20,498	\$24,570	\$23,416	\$17,408	\$20,306	\$18,641	\$25,289	\$17,542	\$21,611
Direct Labor	\$15,044	\$16,599	\$20,048	\$19,384	\$14,513	\$13,723	\$15,878	\$23,224	\$14,879	\$19,460
Inventory Carry	\$2,336	\$1,016	\$820	\$738	\$442	\$57	\$1,250	\$871	\$746	\$484
Other (Fees/Write-offs/Bonuses/Relocation Fee)	\$150	\$200	\$275	\$110	\$70	\$623	\$100	\$205	\$255	\$85
Total Period Costs	\$11,061	\$9,573	\$9,334	\$9,762	\$8,734	\$8,060	\$12,711	\$10,004	\$10,386	\$6,551
Interest (Short term/Long Term)	\$4,358	\$934	\$1,438	\$739	\$1,195	\$1,300	\$2,145	\$1,403	\$1,257	\$1,200
Taxes	(\$1,805)	\$497	(\$92)	\$406	(\$801)	(\$747)	(\$695)	\$2,034	\$713	\$423
Profit Sharing	\$0	\$18	\$0	\$15	\$0	\$0	\$0	\$76	\$26	\$16
Net Profit	(\$3,353)	\$904	(\$172)	\$740	(\$1,487)	(\$1,387)	(\$1,290)	\$3,703	\$1,298	\$770

## 6.2 Cash Flow Statement

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Net Cash From Operations	(\$17,885)	(\$4,111)	\$3,290	(\$3,813)	(\$3,716)	\$5,038	(\$9,553)	(\$1,100)	(\$860)	(\$1,420)
Net Plant Improvements	(\$11,600)	(\$6,420)	(\$6,980)	(\$2,520)	(\$6,180)	(\$3,487)	(\$3,500)	(\$10,020)	(\$7,475)	(\$5,800)
Net Cash From Financing	\$27,568	\$5,480	\$4,856	\$2,201	\$4,247	\$5,433	\$11,089	\$7,500	\$5,167	\$3,353
<b>Net Change In Cash</b>	(\$1,917)	(\$5,050)	\$1,166	(\$4,132)	(\$5,649)	\$6,984	(\$1,964)	(\$3,620)	(\$3,168)	(\$3,867)
<b>Starting Cash Position</b>	\$1,917	\$5,050	\$0	\$4,132	\$5,649	\$0	\$1,964	\$8,469	\$3,168	\$3,867
<b>Ending Cash Position</b>	\$0	\$0	\$1,166	\$0	\$0	\$6,984	\$0	\$4,850	\$0	\$0

## 6.3 Balance Sheet

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Current Assets	\$23,098	\$12,598	\$12,618	\$10,694	\$6,976	\$10,904	\$14,424	\$17,599	\$10,090	\$8,196
Fixed Assets	\$25,595	\$18,307	\$19,335	\$13,921	\$15,421	\$16,594	\$17,101	\$22,795	\$18,900	\$17,920
<b>Total Assets</b>	\$48,693	\$30,905	\$31,952	\$24,615	\$22,398	\$27,498	\$31,525	\$40,393	\$28,990	\$26,116
Current Liabilities	\$30,122	\$5,125	\$8,416	\$5,195	\$6,841	\$2,307	\$13,649	\$9,318	\$7,601	\$6,648
Long-Term Liabilities	\$6,733	\$6,316	\$8,033	\$5,033	\$5,633	\$11,557	\$6,333	\$8,733	\$5,333	\$6,933
<b>Total Liabilities</b>	\$36,855	\$11,441	\$16,449	\$10,228	\$12,474	\$13,863	\$19,982	\$18,051	\$12,935	\$13,581
<b>Total Equity</b>	\$11,838	\$19,464	\$15,503	\$14,387	\$9,923	\$13,635	\$11,543	\$22,342	\$16,055	\$12,535
<b>Total Liabilities &amp; Equity</b>	\$48,693	\$30,905	\$31,952	\$24,615	\$22,398	\$27,498	\$31,525	\$40,393	\$28,990	\$26,116