

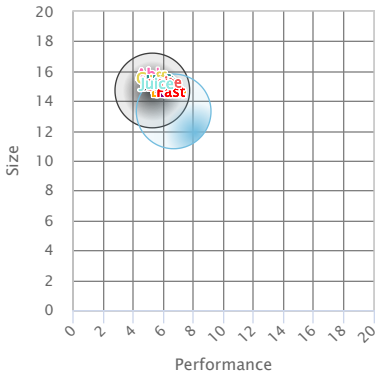
Section 1 | High Level Overview

1.1 High Level Overview											
	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper	Average
Sales	\$44,677	\$47,033	\$41,233	\$47,916	\$30,065	\$36,521	\$46,069	\$49,565	\$41,594	\$41,650	\$42,632
Profit	\$141	\$2,710	\$1,025	(\$398)	(\$1,338)	(\$1,174)	(\$17)	\$3,190	\$1,718	(\$385)	\$547
Contribution Margin	16.14%	22.93%	19.70%	12.99%	12.50%	14.08%	16.85%	25.61%	22.72%	13.19%	17.67%
Stock Price	\$9.92	\$14.81	\$9.09	\$8.62	\$6.74	\$4.70	\$9.38	\$15.76	\$12.86	\$8.50	\$10.04
Emergency Loan	\$0	\$0	\$4,744	\$0	\$0	\$5,767	\$0	\$0	\$0	\$0	\$1,051
Market Share	10.5%	11.0%	9.7%	11.2%	7.1%	8.6%	10.8%	11.6%	9.8%	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 8.1 Size 11.9	33%
Age	3 Years	29%	Age	0 Years	29%
Reliability	14,000 - 20,000 Hours	21%	Price	\$25.00 - \$45.00	25%
Positioning	Performance 5.3 Size 14.7	9%	Reliability	17,000 - 23,000 Hours	13%

2.4 Perceptual Map



2.5 Product List					
Name	Performance	Size	Reliability	Age	Revision Date
Able	5.3	14.7	17,000	2.1	December 27, 2024
Adam	--	--	--	--	May 17, 2025
Baker	5.8	14.0	20,000	2.4	May 22, 2024
Best	--	--	--	--	June 14, 2025
Cake	6.4	13.6	21,050	4.1	January 1, 2024
City	--	--	--	--	March 9, 2025
Daze	6.4	13.6	20,000	4.1	January 15, 2024
Don	--	--	--	--	July 24, 2025
Eat	6.4	13.6	21,000	4.1	November 25, 2020
Epic	--	--	--	--	September 5, 2025
Fast	6.5	13.6	15,000	2.4	May 17, 2024
Gaffe	5.5	14.5	18,000	2.1	October 20, 2024
Gaggle	--	--	--	--	July 26, 2025
Gerbil	--	--	--	--	May 18, 2025
Heft	5.8	14.3	20,000	2.3	June 30, 2024
Hungry	--	--	--	--	March 12, 2025
Ignite	5.9	14.2	17,000	2.3	July 16, 2024
Irobot	--	--	--	--	July 29, 2025
Juice	5.7	14.1	18,000	2.3	July 17, 2024
Just	--	--	--	--	February 12, 2025

Section 3 | Marketing

Low Tech

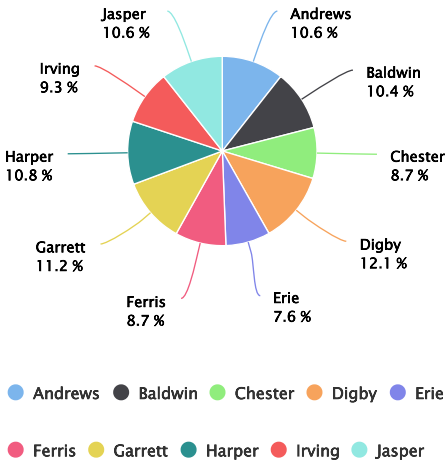
3.1 Customer Buying Criteria

	Expectations	Importance
Price	\$15.00 - \$35.00	41%
Age	3 Years	29%
Reliability	14,000 - 20,000 Hours	21%
Positioning	Performance 5.3 Size 14.7	9%

3.2 Demand Information

2024 Total Market Size	9,240
2024 Total Units Sold	9,240
2025 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
Daze	\$30.00	1,117	1,141	Yes	4.1	6.4	13.6	20,000	\$1,600	43%	\$1,700	77%	23
Gaffe	\$30.75	1,036	986	Yes	2.1	5.5	14.5	18,000	\$1,250	38%	\$1,350	69%	21
Heft	\$34.00	997	943	No	2.3	5.8	14.3	20,000	\$1,750	46%	\$1,450	72%	23
Juice	\$29.25	983	934	Yes	2.3	5.7	14.1	18,000	\$1,050	35%	\$1,000	58%	21
Able	\$31.25	976	924	No	2.1	5.3	14.7	17,000	\$1,350	40%	\$1,100	62%	17
Baker	\$33.00	963	911	No	2.4	5.8	14	20,000	\$1,400	40%	\$1,300	68%	23
Ignite	\$32.75	855	812	No	2.3	5.9	14.2	17,000	\$1,700	45%	\$1,200	65%	17
Cake	\$34.00	808	766	No	4.1	6.4	13.6	21,050	\$1,350	40%	\$1,000	58%	15
Fast	\$30.00	801	764	No	2.4	6.5	13.6	15,000	\$1,650	44%	\$1,500	73%	15
Eat	\$29.25	703	1,060	Yes	4.1	6.4	13.6	21,000	\$1,250	38%	\$1,250	66%	22

Section 4 | Marketing

High Tech

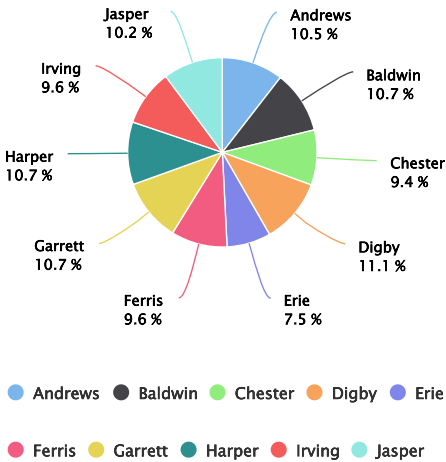
4.1 Customer Buying Criteria

	Expectations	Importance
Positioning	Performance 8.1 Size 11.9	33%
Age	0 Years	29%
Price	\$25.00 - \$45.00	25%
Reliability	17,000 - 23,000 Hours	13%

4.2 Demand Information

2024 Total Market Size	4,320
2024 Total Units Sold	4,320
2025 Demand Growth Rate	20%

4.3 Market Share

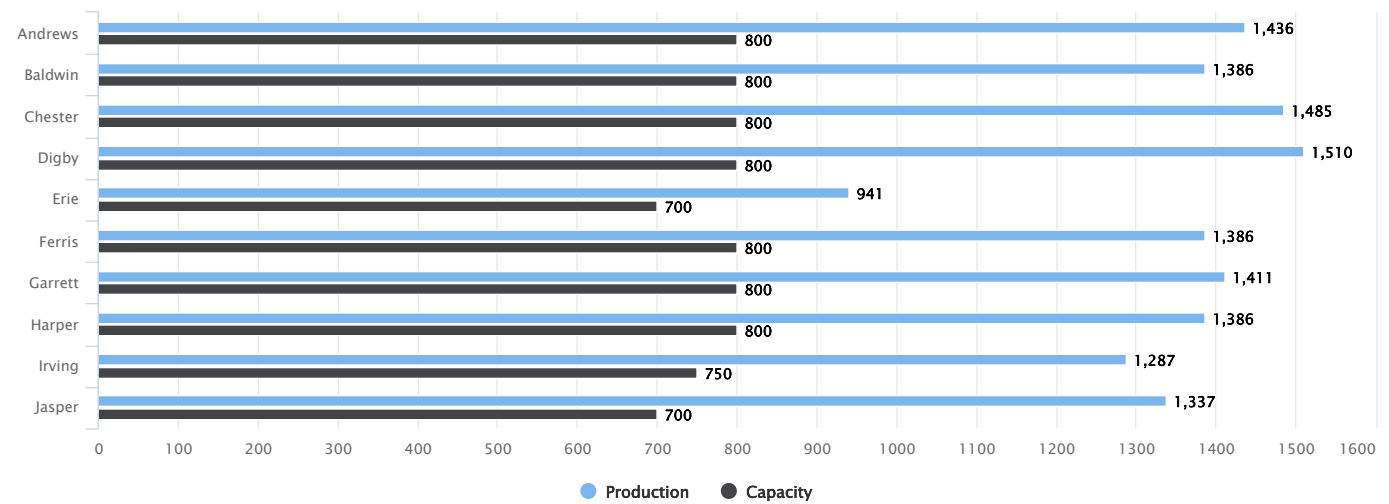


4.4 Top Products

Name	Price	Units Sold	Potential Sold	Stock Out	Age	Performance	Size	Reliability	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Daze	\$30.00	481	493	Yes	4.1	6.4	13.6	20,000	\$1,600	44%	\$1,700	77%	13
Baker	\$33.00	462	438	No	2.4	5.8	14	20,000	\$1,400	41%	\$1,300	68%	11
Gaffe	\$30.75	462	440	Yes	2.1	5.5	14.5	18,000	\$1,250	39%	\$1,350	69%	9
Heft	\$34.00	461	437	No	2.3	5.8	14.3	20,000	\$1,750	46%	\$1,450	72%	10
Able	\$31.25	454	430	No	2.1	5.3	14.7	17,000	\$1,350	40%	\$1,100	62%	8
Juice	\$29.25	441	419	Yes	2.3	5.7	14.1	18,000	\$1,050	36%	\$1,000	58%	10
Fast	\$30.00	416	396	No	2.4	6.5	13.6	15,000	\$1,650	45%	\$1,500	73%	8
Ignite	\$32.75	415	394	No	2.3	5.9	14.2	17,000	\$1,700	46%	\$1,200	65%	8
Cake	\$34.00	404	383	No	4.1	6.4	13.6	21,050	\$1,350	40%	\$1,000	58%	10
Eat	\$29.25	324	489	Yes	4.1	6.4	13.6	21,000	\$1,250	39%	\$1,250	66%	13

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
Able	Low Tech	1,436	1,430	93	\$31.25	\$11.15	\$10.88	16.1%	3.2	800	181%
Adam	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	2	450	0%
Baker	Low Tech	1,386	1,425	48	\$33.00	\$13.35	\$10.79	22.9%	3.5	800	175%
Best	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.4	300	0%
Cake	Low Tech	1,485	1,213	360	\$34.00	\$14.74	\$10.95	19.7%	3	950	188%
City	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1	300	0%
Daze	Low Tech	1,510	1,597	0	\$30.00	\$14.43	\$10.99	13%	3.2	850	191%
Don	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.2	250	0%
Eat	Low Tech	941	1,028	0	\$29.25	\$14.73	\$10.10	12.5%	3	700	136%
Epic	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1	300	0%
Fast	Low Tech	1,386	1,217	256	\$30.00	\$13.04	\$10.79	14.1%	4.6	850	175%
Gaffe	Low Tech	1,411	1,498	0	\$30.75	\$11.88	\$10.83	16.8%	3.2	800	178%
Gaggle	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	3	200	0%
Gerbil	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	2.5	150	0%
Heft	Low Tech	1,386	1,458	16	\$34.00	\$13.02	\$10.79	25.6%	3.5	850	175%
Hungry	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1	350	0%
Ignite	Low Tech	1,287	1,270	104	\$32.75	\$12.34	\$10.76	22.7%	3.5	750	173%
Irobot	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1	350	0%
Juice	Low Tech	1,337	1,424	0	\$29.25	\$12.54	\$11.02	13.2%	4	700	193%
Just	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.5	300	0%

## Section 6 | Finance

## 6.1 Income Statement

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Sales	\$44,677	\$47,033	\$41,233	\$47,916	\$30,065	\$36,521	\$46,069	\$49,565	\$41,594	\$41,650
Total Variable Costs (Labor, Material, Carry)	\$37,467	\$36,249	\$33,112	\$41,690	\$26,308	\$31,379	\$38,309	\$36,871	\$32,143	\$36,158
Direct Material	\$21,689	\$20,786	\$18,753	\$24,220	\$15,925	\$17,523	\$22,146	\$21,157	\$18,211	\$20,539
Direct Labor	\$15,486	\$15,317	\$13,221	\$17,470	\$10,383	\$13,083	\$16,162	\$15,667	\$13,618	\$15,619
Inventory Carry	\$291	\$147	\$1,138	\$0	\$0	\$773	\$0	\$47	\$314	\$0
Other (Fees/Write-offs/Bonuses/Relocation Fee)	\$80	\$80	\$0	\$0	\$30	\$302	\$0	\$145	\$25	\$75
Total Period Costs	\$6,168	\$5,905	\$5,177	\$6,196	\$5,144	\$5,499	\$7,145	\$6,617	\$6,087	\$5,278
Interest (Short term/Long Term)	\$742	\$544	\$1,334	\$641	\$641	\$1,147	\$641	\$924	\$641	\$731
Taxes	\$77	\$1,489	\$563	(\$214)	(\$721)	(\$632)	(\$9)	\$1,753	\$944	(\$207)
Profit Sharing	\$3	\$55	\$21	\$0	\$0	\$0	\$0	\$65	\$35	\$0
Net Profit	\$141	\$2,710	\$1,025	(\$398)	(\$1,338)	(\$1,174)	(\$17)	\$3,190	\$1,718	(\$385)

## 6.2 Cash Flow Statement

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Net Cash From Operations	\$960	\$4,433	(\$4,642)	\$2,814	\$1,882	(\$3,371)	\$3,006	\$5,572	\$2,189	\$2,879
Net Plant Improvements	(\$6,940)	(\$5,080)	(\$5,700)	(\$4,280)	(\$1,830)	(\$6,340)	(\$6,640)	(\$6,100)	(\$4,415)	(\$5,230)
Net Cash From Financing	\$2,300	\$100	\$4,744	\$0	\$0	\$4,113	\$0	\$3,400	(\$204)	\$620
<b>Net Change In Cash</b>	(\$3,680)	(\$547)	(\$5,598)	(\$1,466)	\$52	(\$5,598)	(\$3,634)	\$2,872	(\$2,430)	(\$1,731)
<b>Starting Cash Position</b>	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598
<b>Ending Cash Position</b>	\$1,917	\$5,050	\$0	\$4,132	\$5,649	\$0	\$1,964	\$8,469	\$3,168	\$3,867

## 6.3 Balance Sheet

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Current Assets	\$8,014	\$10,137	\$12,873	\$8,070	\$8,120	\$9,440	\$5,750	\$12,938	\$9,202	\$7,290
Fixed Assets	\$15,537	\$13,613	\$14,160	\$12,815	\$10,560	\$14,557	\$15,237	\$14,567	\$13,000	\$13,773
<b>Total Assets</b>	\$23,552	\$23,750	\$27,033	\$20,885	\$18,680	\$23,997	\$20,988	\$27,505	\$22,202	\$21,063
Current Liabilities	\$3,762	\$2,874	\$7,958	\$3,233	\$1,969	\$8,618	\$2,955	\$3,366	\$2,638	\$2,779
Long-Term Liabilities	\$5,600	\$4,316	\$5,200	\$5,200	\$5,200	\$2,357	\$5,200	\$7,600	\$5,200	\$6,100
<b>Total Liabilities</b>	\$9,362	\$7,190	\$13,158	\$8,433	\$7,169	\$10,975	\$8,155	\$10,966	\$7,838	\$8,879
<b>Total Equity</b>	\$14,190	\$16,560	\$13,875	\$12,452	\$11,511	\$13,022	\$12,832	\$16,539	\$14,364	\$12,185
<b>Total Liabilities &amp; Equity</b>	\$23,552	\$23,750	\$27,033	\$20,885	\$18,680	\$23,997	\$20,988	\$27,505	\$22,202	\$21,063