

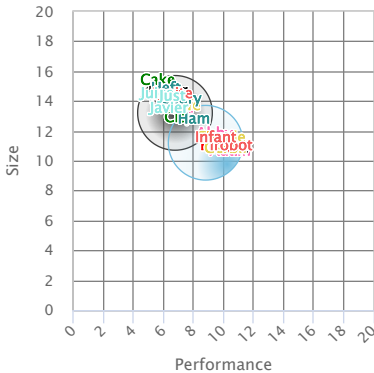
Section 1 | High Level Overview

1.1 High Level Overview											
	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper	Average
Sales	\$95,166	\$66,065	\$53,370	\$64,639	\$75,782	\$61,031	\$56,899	\$84,547	\$63,248	\$67,780	\$68,853
Profit	(\$2,097)	\$5,057	(\$3,289)	\$3,777	(\$2,508)	\$2,545	\$392	\$7,614	\$1,354	\$2,383	\$1,523
Contribution Margin	21.88%	35.67%	29.38%	31.24%	25.04%	33.51%	33.83%	32.11%	28.07%	28.84%	29.96%
Stock Price	\$1.00	\$16.19	\$1.00	\$13.84	\$1.00	\$5.28	\$4.83	\$27.43	\$11.00	\$11.03	\$9.26
Emergency Loan	\$7,488	\$0	\$0	\$0	\$21,918	\$0	\$0	\$0	\$0	\$0	\$2,941
Market Share	13.8%	9.6%	7.8%	9.4%	11.0%	8.9%	8.3%	12.3%	9.2%	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 10.2 Size 9.8	33%
Age	3 Years	29%	Age	0 Years	29%
Reliability	14,000 - 20,000 Hours	21%	Price	\$25.00 - \$45.00	25%
Positioning	Performance 6.8 Size 13.2	9%	Reliability	17,000 - 23,000 Hours	13%

2.4 Perceptual Map



2.5 Product List					
Name	Performance	Size	Reliability	Age	Revision Date
Abby	9.5	10.8	18,000	1.3	March 19, 2027
Able	6.2	13.8	18,500	3.6	January 22, 2026
Acre	7.0	12.5	18,500	0.9	December 25, 2027
Adam	10.5	9.6	18,000	1.0	November 8, 2027
Baker	6.3	13.7	20,000	2.9	March 6, 2026
Beetle	10.2	9.8	18,000	0.7	May 4, 2027
Best	9.5	10.5	18,000	1.9	September 30, 2026
Cake	5.7	14.4	19,250	3.3	February 9, 2028
Cent	10.1	9.8	17,000	0.3	September 1, 2027
City	7.1	11.9	18,500	1.2	October 30, 2027
Daze	6.8	13.2	20,000	3.3	May 13, 2026
Dino	6.8	13.2	18,000	0.8	February 25, 2027
Don	9.5	10.5	22,050	1.9	September 4, 2026
Easy	9.8	10.3	21,500	1.2	June 8, 2027
Eat	6.5	13.2	19,900	2.8	May 17, 2027
Effort	--	--	--	--	June 27, 2028
Epic	9.8	10.2	21,150	1.4	May 17, 2027
Fast	6.7	13.3	20,000	3.5	May 2, 2026
Fold	10.1	9.9	23,000	0.8	July 21, 2027
Future	10.0	10.0	23,000	0.8	October 20, 2027
Gaffe	7.3	12.7	20,000	2.0	November 3, 2027
Gaggle	9.9	10.5	21,000	1.8	January 11, 2028
Gerbil	10.2	9.8	19,000	1.0	October 17, 2027
Goose	--	--	--	--	July 4, 2028
Ham	8.0	11.8	20,000	1.7	May 30, 2028
Heft	6.2	13.8	20,000	3.5	May 12, 2026
Hungry	6.9	13.1	20,000	2.8	March 12, 2025
Ignite	6.6	13.5	19,200	3.3	August 15, 2026
Infant	9.5	10.5	19,000	1.8	January 30, 2027
Irobot	10.5	10.0	22,000	1.2	August 7, 2027
Javier	6.5	12.5	19,500	0.8	March 10, 2027
Juice	5.7	13.5	20,000	3.4	May 26, 2026
Just	6.7	13.3	20,000	2.9	February 19, 2026

Section 3 | Marketing

Low Tech

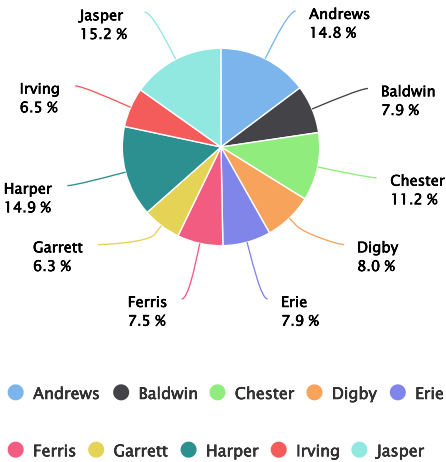
3.1 Customer Buying Criteria

	Expectations	Importance
Price	\$15.00 - \$35.00	41%
Age	3 Years	29%
Reliability	14,000 - 20,000 Hours	21%
Positioning	Performance 6.8 Size 13.2	9%

3.2 Demand Information

2027 Total Market Size	12,298
2027 Total Units Sold	12,298
2028 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
Able	\$25.50	1,259	1,234	No	3.6	6.2	13.8	18,500	\$2,000	77%	\$2,000	100%	46
Juice	\$31.00	971	927	No	3.4	5.7	13.5	20,000	\$1,500	72%	\$1,500	91%	35
Baker	\$30.25	970	931	No	2.9	6.3	13.7	20,000	\$2,000	53%	\$1,650	100%	38
Cake	\$30.25	969	925	No	3.3	5.7	14.4	19,250	\$1,950	83%	\$1,600	93%	36
Eat	\$29.50	965	921	No	2.8	6.5	13.2	19,900	\$1,950	51%	\$1,800	100%	40
Fast	\$33.25	915	873	No	3.5	6.7	13.3	20,000	\$2,000	62%	\$1,500	98%	34
Heft	\$35.00	865	826	No	3.5	6.2	13.8	20,000	\$1,000	82%	\$1,500	98%	31
Daze	\$34.00	814	845	Yes	3.3	6.8	13.2	20,000	\$1,650	66%	\$1,450	100%	35
Ignite	\$32.00	797	865	Yes	3.3	6.6	13.5	19,200	\$2,000	60%	\$1,800	100%	34
Gaffe	\$33.00	765	730	No	2	7.3	12.7	20,000	\$1,900	51%	\$1,600	99%	27
Hungry	\$35.00	737	703	No	2.8	6.9	13.1	20,000	\$1,100	82%	\$1,400	80%	32
Just	\$31.00	693	865	Yes	2.9	6.7	13.3	20,000	\$1,550	72%	\$1,600	75%	37

Section 4 | Marketing

High Tech

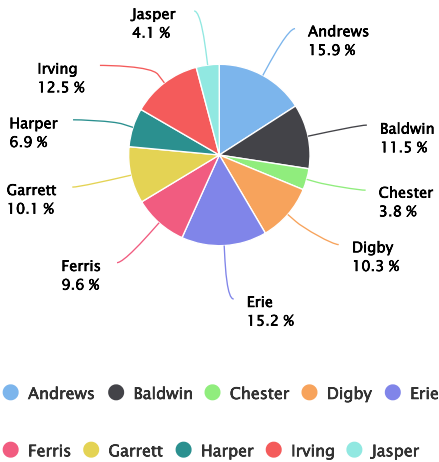
4.1 Customer Buying Criteria

	Expectations	Importance
Positioning	Performance 10.2 Size 9.8	33%
Age	0 Years	29%
Price	\$25.00 - \$45.00	25%
Reliability	17,000 - 23,000 Hours	13%

4.2 Demand Information

2027 Total Market Size	7,465
2027 Total Units Sold	7,465
2028 Demand Growth Rate	20%

4.3 Market Share

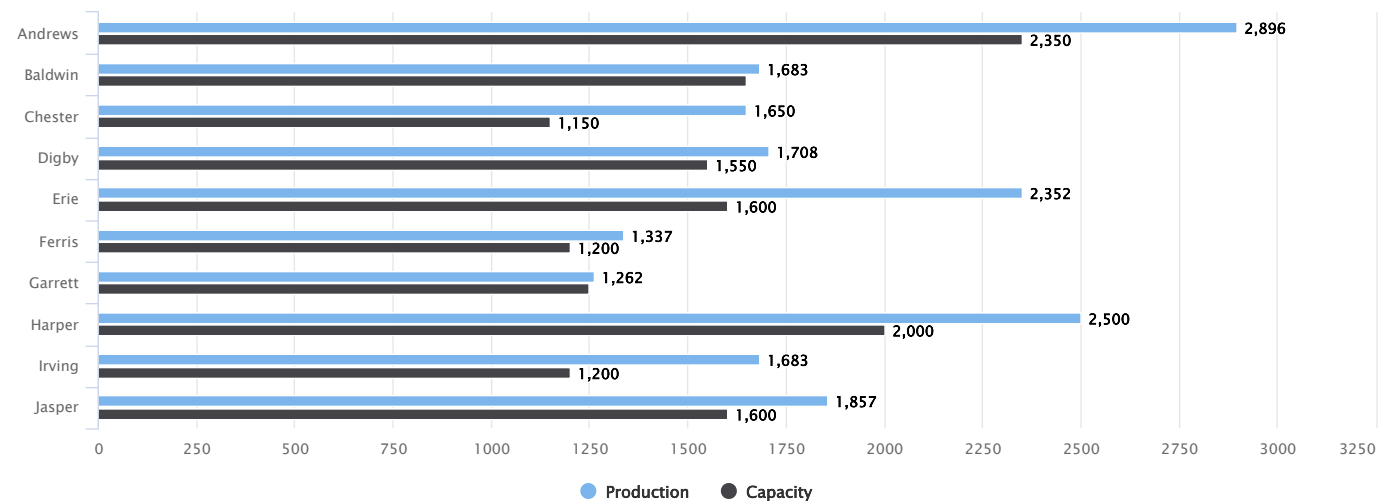


4.4 Top Products

Name	Price	Units Sold	Potential Sold	Stock Out	Age	Performance	Size	Reliability	Sales Budget	Customer Accessibility	Promo Budget	Customer Awareness	Customer Satisfaction
Epic	\$44.00	580	463	No	1.4	9.8	10.2	21,150	\$2,150	81%	\$1,900	93%	38
Infant	\$39.00	541	434	No	1.8	9.5	10.5	19,000	\$1,700	87%	\$1,650	82%	30
Don	\$45.00	514	413	No	1.9	9.5	10.5	22,050	\$1,500	85%	\$1,500	87%	28
Abby	\$40.00	497	399	No	1.3	9.5	10.8	18,000	\$1,500	84%	\$1,500	71%	27
Adam	\$41.50	492	394	No	1	10.5	9.6	18,000	\$1,500	84%	\$1,400	82%	37
Best	\$44.50	433	348	No	1.9	9.5	10.5	18,000	\$1,850	85%	\$1,850	100%	23
Easy	\$43.25	396	461	Yes	1.2	9.8	10.3	21,500	\$2,000	81%	\$1,850	88%	39
Fold	\$44.75	396	504	Yes	0.8	10.1	9.9	23,000	\$1,900	77%	\$1,500	73%	43
Gaggle	\$44.75	347	435	Yes	1.8	9.9	10.5	21,000	\$1,500	85%	\$1,500	100%	31
Ham	\$39.25	303	244	No	1.7	8	11.8	20,000	\$1,400	83%	\$1,500	81%	15
Beetle	\$45.00	301	236	No	0.7	10.2	9.8	18,000	\$1,500	85%	\$1,150	51%	30
Irobot	\$45.00	297	465	Yes	1.2	10.5	10	22,000	\$1,500	87%	\$1,900	100%	43

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	495	506	60	\$40.00	\$15.81	\$11.34	28.6%	2.3	550	91%
Able	Low Tech	1,411	1,352	59	\$25.50	\$9.83	\$12.15	11.3%	3.1	800	178%
Acre	High Tech	569	652	0	\$30.50	\$11.89	\$12.76	23.5%	1.5	550	105%
Adam	High Tech	421	495	174	\$41.50	\$17.95	\$10.31	31.4%	3.1	450	94%
Baker	Low Tech	1,139	1,098	41	\$30.25	\$10.47	\$8.70	34.6%	5	850	135%
Beetle	High Tech	347	301	45	\$45.00	\$17.46	\$11.50	33.6%	3	400	88%
Best	High Tech	198	434	0	\$44.50	\$16.10	\$9.03	38.9%	4	400	50%
Cake	Low Tech	990	983	398	\$30.25	\$8.99	\$8.36	35.3%	5.2	750	133%
Cent	High Tech	66	66	0	\$45.00	\$17.06	\$15.00	28.4%	2.9	300	200%
City	High Tech	594	608	330	\$34.00	\$12.62	\$12.44	21%	3.2	450	200%
Daze	Low Tech	767	942	0	\$34.00	\$11.45	\$9.02	36.9%	4	800	97%
Dino	High Tech	297	297	0	\$32.00	\$10.85	\$13.13	23.6%	3	350	100%
Don	High Tech	644	514	262	\$45.00	\$17.31	\$13.00	26.5%	3	450	144%
Easy	High Tech	396	396	0	\$43.25	\$17.63	\$13.41	28.5%	3.3	350	133%
Eat	Low Tech	1,337	1,123	368	\$29.50	\$11.13	\$10.77	21.7%	4.3	850	169%
Effort	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.5	150	0%
Epic	High Tech	619	580	186	\$44.00	\$17.63	\$12.71	27%	3.3	500	125%
Fast	Low Tech	743	1,046	53	\$33.25	\$11.25	\$7.73	38.6%	5	800	94%
Fold	High Tech	396	396	0	\$44.75	\$18.76	\$15.15	24.6%	1.5	250	200%
Future	High Tech	198	198	0	\$43.00	\$18.57	\$12.24	31.4%	1.5	200	100%
Gaffe	Low Tech	619	878	248	\$33.00	\$12.42	\$10.05	31.3%	3.5	700	89%
Gaggle	High Tech	347	347	0	\$44.75	\$17.39	\$9.63	38.2%	4	300	117%
Gerbil	High Tech	297	297	0	\$41.75	\$17.76	\$10.43	34.3%	3.5	250	120%
Goose	--	0	0	0	\$0.00	\$0.00	\$0.00	0%	1.6	200	0%
Ham	High Tech	297	533	21	\$39.25	\$13.98	\$11.22	28.1%	2.3	500	60%
Heft	Low Tech	891	929	138	\$35.00	\$10.28	\$9.56	40.4%	4.3	700	129%
Hungry	Low Tech	1,312	889	423	\$35.00	\$11.64	\$12.26	26.2%	3	800	166%
Ignite	Low Tech	891	894	0	\$32.00	\$10.72	\$8.76	37.5%	5	650	138%
Infant	High Tech	495	545	195	\$39.00	\$16.40	\$12.99	16.8%	1.8	400	125%
Irobot	High Tech	297	297	0	\$45.00	\$18.77	\$15.16	25.8%	1.5	350	200%
Javier	High Tech	347	347	0	\$32.75	\$11.77	\$13.34	22%	2	350	100%
Juice	Low Tech	718	1,028	130	\$31.00	\$10.16	\$7.48	36.7%	5.2	800	91%
Just	Low Tech	792	792	0	\$31.00	\$11.25	\$12.46	21.8%	3.5	450	178%

Section 6 | Finance

6.1 Income Statement

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Sales	\$95,166	\$66,065	\$53,370	\$64,639	\$75,782	\$61,031	\$56,899	\$84,547	\$63,248	\$67,780
Total Variable Costs (Labor, Material, Carry)	\$74,346	\$42,499	\$37,692	\$44,445	\$56,806	\$40,577	\$37,650	\$57,395	\$45,497	\$48,232
Direct Material	\$37,387	\$24,700	\$18,532	\$24,041	\$30,170	\$23,458	\$21,345	\$29,046	\$25,087	\$24,878
Direct Labor	\$36,026	\$17,542	\$17,269	\$19,425	\$24,967	\$16,989	\$15,651	\$26,696	\$19,682	\$23,053
Inventory Carry	\$933	\$257	\$1,891	\$980	\$1,670	\$130	\$653	\$1,652	\$728	\$301
Other (Fees/Write-offs/Bonuses/Relocation Fee)	\$150	\$115	\$219	\$1	\$19	\$0	\$125	\$178	\$250	\$503
Total Period Costs	\$19,729	\$13,980	\$17,151	\$12,044	\$17,422	\$14,178	\$16,532	\$12,808	\$14,133	\$11,569
Interest (Short term/Long Term)	\$4,168	\$1,532	\$3,368	\$2,220	\$5,394	\$2,280	\$1,977	\$2,213	\$1,242	\$3,735
Taxes	(\$1,129)	\$2,779	(\$1,771)	\$2,075	(\$1,350)	\$1,398	\$216	\$4,183	\$744	\$1,309
Profit Sharing	\$0	\$103	\$0	\$77	\$0	\$52	\$8	\$155	\$28	\$49
Net Profit	(\$2,097)	\$5,057	(\$3,289)	\$3,777	(\$2,508)	\$2,545	\$392	\$7,614	\$1,354	\$2,383

6.2 Cash Flow Statement

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Net Cash From Operations	\$3,852	\$11,094	(\$923)	\$5,298	(\$5,992)	\$9,140	\$7,361	\$7,280	\$4,874	\$10,088
Net Plant Improvements	(\$1,160)	\$0	(\$3,376)	(\$2,710)	(\$9,400)	(\$600)	(\$3,320)	\$1,508	(\$2,400)	(\$1,600)
Net Cash From Financing	(\$2,692)	(\$1,751)	\$5,198	\$6,981	\$15,392	\$5,769	(\$2,651)	\$2,500	\$6,864	\$9,334
Net Change In Cash	\$0	\$9,344	\$899	\$9,569	\$0	\$14,309	\$1,390	\$11,288	\$9,338	\$17,822
Starting Cash Position	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,146	\$0	\$0
Ending Cash Position	\$0	\$9,344	\$899	\$9,569	\$0	\$14,309	\$1,390	\$16,434	\$9,338	\$17,822

6.3 Balance Sheet

	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Garrett	Harper	Irving	Jasper
Current Assets	\$15,593	\$16,914	\$21,044	\$23,046	\$20,142	\$20,408	\$11,511	\$37,152	\$20,602	\$25,899
Fixed Assets	\$26,185	\$25,907	\$23,683	\$21,748	\$27,183	\$15,541	\$18,135	\$27,044	\$17,116	\$24,135
Total Assets	\$41,778	\$42,820	\$44,727	\$44,794	\$47,324	\$35,949	\$29,646	\$64,196	\$37,718	\$50,034
Current Liabilities	\$14,982	\$4,814	\$13,961	\$13,490	\$34,409	\$9,869	\$5,764	\$8,488	\$7,734	\$17,109
Long-Term Liabilities	\$21,000	\$12,900	\$17,900	\$10,900	\$6,516	\$13,257	\$13,100	\$17,000	\$8,000	\$18,100
Total Liabilities	\$35,982	\$17,714	\$31,861	\$24,390	\$40,925	\$23,126	\$18,864	\$25,488	\$15,734	\$35,209
Total Equity	\$5,796	\$25,107	\$12,866	\$20,404	\$6,400	\$12,823	\$10,782	\$38,708	\$21,984	\$14,825
Total Liabilities & Equity	\$41,778	\$42,820	\$44,727	\$44,794	\$47,324	\$35,949	\$29,646	\$64,196	\$37,718	\$50,034

