

COST Financial Statements - Q+2 Forecast

INCOME STATEMENT

| Item | Type | Predicted |
|----------------------|------------|-----------|
| Revenue | ML Driver | \$69.72B |
| Cost of Goods Sold | ML Driver | \$60.93B |
| Gross Profit | Derived | \$8.79B |
| Operating Expenses | ML Driver | \$6.41B |
| EBITDA | Derived | \$2.39B |
| Depreciation | Derived | \$648.5M |
| EBIT | Derived | \$1.74B |
| Interest Expense | Derived | \$26.8M |
| Other Income/Expense | Adjustment | \$620.7M |
| EBT | Derived | \$2.44B |
| Income Tax | Derived | \$598.1M |
| Net Income | ML Driver | \$1.84B |

BALANCE SHEET - ASSETS

| Item | Type | Predicted |
|--------------------------|------------|-----------|
| Cash & Equivalents | CF Linkage | \$20.16B |
| Short-term Investments | Derived | \$983.3M |
| Accounts Receivable | Derived | \$3.03B |
| Inventory | Derived | \$19.53B |
| Prepaid Expenses | Derived | \$697.2M |
| Other Current Assets | Derived | \$1.92B |
| TOTAL CURRENT ASSETS | Sum | \$46.32B |
| PP&E (Net) | CF Linkage | \$36.63B |
| Goodwill | Constant | \$0 |
| Intangible Assets | Derived | \$0 |
| Long-term Investments | Derived | \$0 |
| Other Non-current Assets | Derived | \$4.06B |
| TOTAL NON-CURRENT ASSETS | Sum | \$40.69B |
| TOTAL ASSETS | Sum | \$87.01B |

BALANCE SHEET - LIABILITIES & EQUITY

| Item | Type | Predicted |
|----------------------------|------------|-----------|
| Accounts Payable | Derived | \$20.64B |
| Deferred Revenue | Derived | \$0 |
| Other Current Liabilities | Derived | \$18.95B |
| TOTAL CURRENT LIAB | Sum | \$45.18B |
| Long-term Debt | Constant | \$5.67B |
| Other Non-current Liab | Derived | \$2.59B |
| TOTAL NON-CURRENT LIAB | Sum | \$10.84B |
| TOTAL LIABILITIES | A - E | \$56.01B |
| Common Stock | Constant | \$2.0M |
| Additional Paid-in Capital | Constant | \$8.41B |
| Retained Earnings | IS Linkage | \$24.56B |
| Treasury Stock | Derived | \$0 |
| Accumulated OCI | Constant | \$-1.98B |
| TOTAL EQUITY | Sum | \$30.99B |

ACCOUNTING IDENTITY VERIFICATION

| Identity | Calculation | Status |
|-------------------------|---|--------|
| A = L + E | $\$87.01B = \$56.01B + \$30.99B$ | ✓ |
| Current Assets Sum | $\$46.32B = \text{sum of components}$ | ✓ |
| Non-Current Assets Sum | $\$40.69B = \text{sum of components}$ | ✓ |
| Total Assets = CA + NCA | $\$87.01B = \$46.32B + \$40.69B$ | ✓ |
| Total Liab = CL + NCL | $\$56.01B = \$45.18B + \$10.84B$ | ✓ |
| GP = Rev - COGS | $\$8.79B = \$69.72B - \$60.93B$ | ✓ |
| EBITDA = GP - OpEx | $\$2.39B = \$8.79B - \$6.41B$ | ✓ |
| EBIT = EBITDA - D&A | $\$1.74B = \$2.39B - \$648.5M$ | ✓ |
| NI = EBT - Tax | $\$1.84B = \$2.44B - \$598.1M$ | ✓ |
| Equity Components | $\$30.99B = \text{sum of equity items}$ | ✓ |

Overall: 10/10 identities verified ✓ ALL PASS