

# COST Financial Statements - Q+3 Forecast

## INCOME STATEMENT

Item	Type	Predicted
Revenue	ML Driver	\$93.79B
Cost of Goods Sold	ML Driver	\$81.85B
Gross Profit	Derived	\$11.94B
Operating Expenses	ML Driver	\$8.44B
EBITDA	Derived	\$3.49B
Depreciation	Derived	\$872.3M
EBIT	Derived	\$2.62B
Interest Expense	Derived	\$26.8M
Other Income/Expense	Adjustment	\$640.6M
EBT	Derived	\$3.34B
Income Tax	Derived	\$819.3M
Net Income	ML Driver	\$2.52B

## BALANCE SHEET - ASSETS

Item	Type	Predicted
Cash & Equivalents	CF Linkage	\$20.92B
Short-term Investments	Derived	\$1.15B
Accounts Receivable	Derived	\$4.07B
Inventory	Derived	\$26.24B
Prepaid Expenses	Derived	\$937.9M
Other Current Assets	Derived	\$2.59B
TOTAL CURRENT ASSETS	Sum	\$55.91B
PP&E (Net)	CF Linkage	\$37.66B
Goodwill	Constant	\$0
Intangible Assets	Derived	\$0
Long-term Investments	Derived	\$0
Other Non-current Assets	Derived	\$4.34B
TOTAL NON-CURRENT ASSETS	Sum	\$42.00B
TOTAL ASSETS	Sum	\$97.91B

## BALANCE SHEET - LIABILITIES & EQUITY

Item	Type	Predicted
Accounts Payable	Derived	\$27.72B
Deferred Revenue	Derived	\$0
Other Current Liabilities	Derived	\$25.49B
TOTAL CURRENT LIAB	Sum	\$60.74B
Long-term Debt	Constant	\$5.67B
Other Non-current Liab	Derived	\$2.68B
TOTAL NON-CURRENT LIAB	Sum	\$5.65B
TOTAL LIABILITIES	A - E	\$66.39B
Common Stock	Constant	\$2.0M
Additional Paid-in Capital	Constant	\$8.41B
Retained Earnings	IS Linkage	\$25.09B
Treasury Stock	Derived	\$0
Accumulated OCI	Constant	\$-1.98B
TOTAL EQUITY	Sum	\$31.52B

## ACCOUNTING IDENTITY VERIFICATION

Identity	Calculation	Status
A = L + E	$\$97.91B = \$66.39B + \$31.52B$	✓
Current Assets Sum	$\$55.91B = \text{sum of components}$	✓
Non-Current Assets Sum	$\$42.00B = \text{sum of components}$	✓
Total Assets = CA + NCA	$\$97.91B = \$55.91B + \$42.00B$	✓
Total Liab = CL + NCL	$\$66.39B = \$60.74B + \$5.65B$	✓
GP = Rev - COGS	$\$11.94B = \$93.79B - \$81.85B$	✓
EBITDA = GP - OpEx	$\$3.49B = \$11.94B - \$8.44B$	✓
EBIT = EBITDA - D&A	$\$2.62B = \$3.49B - \$872.3M$	✓
NI = EBT - Tax	$\$2.52B = \$3.34B - \$819.3M$	✓
Equity Components	$\$31.52B = \text{sum of equity items}$	✓

Overall: 10/10 identities verified ✓ ALL PASS