

Contents

Section 1 Research and Development	Section 4 Production	Section 6 Product Financials
Section 2 Marketing Low Tech	Section 5 Finance	Section 7 Custom Modules
Section 3 Marketing High Tech		

0.1 Roster		
Andrews	Baldwin	Chester
Dan Smith		
Digby	Erie	Ferris

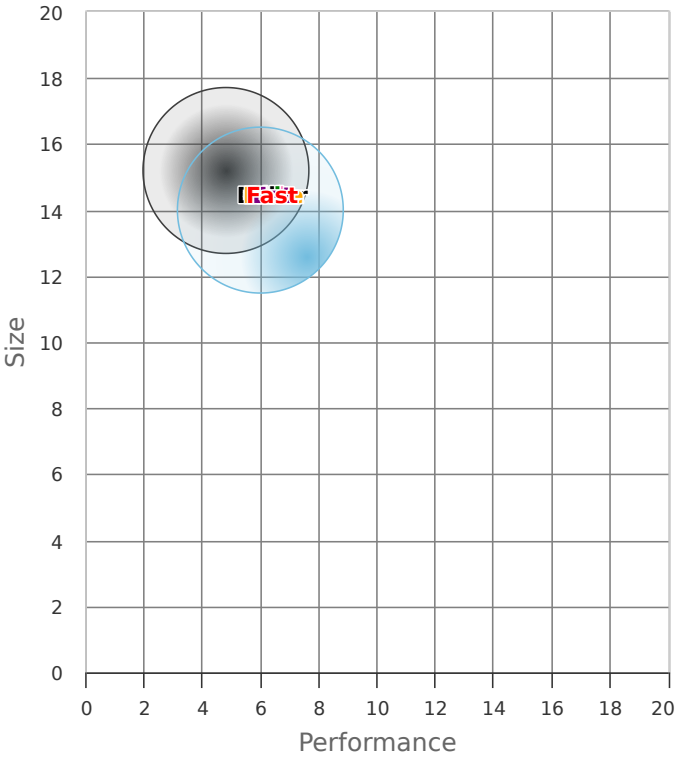
0.2 High Level Overview							
	Andrews	Baldwin	Chester	Digby	Erie	Ferris	Average
Sales	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800
Profit	\$2,490	\$2,490	\$2,490	\$2,490	\$2,490	\$2,490	\$2,490
Contribution Margin	19.97%	19.97%	19.97%	19.97%	19.97%	19.97%	19.97%
Stock Price	\$11.16	\$11.16	\$11.16	\$11.16	\$11.16	\$11.16	\$11.16
Emergency Loan	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Market Share	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%	16.7%

Section 1 | Research and Development

1.3 Low Tech		
Customer Buying Criteria	Expectations	Importance
Price	\$15.00 - \$35.00	41%
Age	3 Years	29%
Reliability	14,000 - 20,000 Hours	21%
Positioning	Performance 4.8 Size 15.2	9%

1.4 High Tech		
Customer Buying Criteria	Expectations	Importance
Positioning	Performance 7.4 Size 12.6	33%
Age	0 Years	29%
Price	\$25.00 - \$45.00	25%
Reliability	17,000 - 23,000 Hours	13%

1.5 Perceptual Map



1.6 Product List					
Name	Performance	Size	Reliability	Age	Revision Date
Able	6.4	13.6	21,000	3.1	November 25, 2022
Baker	6.4	13.6	21,000	3.1	November 25, 2022
Cake	6.4	13.6	21,000	3.1	November 25, 2022
Daze	6.4	13.6	21,000	3.1	November 25, 2022
Eat	6.4	13.6	21,000	3.1	November 25, 2022
Fast	6.4	13.6	21,000	3.1	November 25, 2022

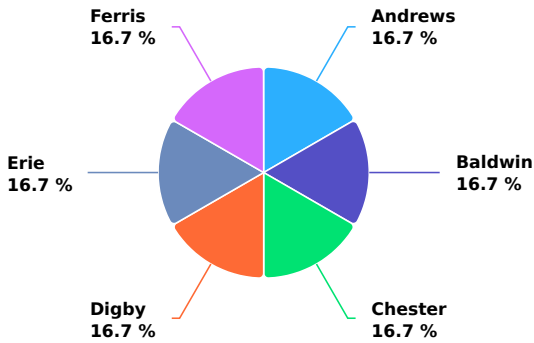
Section 2 | Marketing

Low Tech

2.1 Customer Buying Criteria		
	Expectations	Importance
Price	\$15.00 - \$35.00	41%
Age	3 Years	29%
Reliability	14,000 - 20,000 Hours	21%
Positioning	Performance 4.8 Size 15.2	9%

2.2 Demand Information	
2025 Total Market Size	5,040
2025 Total Units Sold	5,040
2026 Demand Growth Rate	10.2%

2.3 Market Share



- Andrews
- Baldwin
- Chester
- Digby
- Erie
- Ferris

2.4 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	\$34.00	840	840	No	3.1	6.4	13.6	21,000	\$1,000	40%	\$1,000	55%	17
Baker	\$34.00	840	840	No	3.1	6.4	13.6	21,000	\$1,000	40%	\$1,000	55%	17
Cake	\$34.00	840	840	No	3.1	6.4	13.6	21,000	\$1,000	40%	\$1,000	55%	17
Daze	\$34.00	840	840	No	3.1	6.4	13.6	21,000	\$1,000	40%	\$1,000	55%	17
Eat	\$34.00	840	840	No	3.1	6.4	13.6	21,000	\$1,000	40%	\$1,000	55%	17
Fast	\$34.00	840	840	No	3.1	6.4	13.6	21,000	\$1,000	40%	\$1,000	55%	17

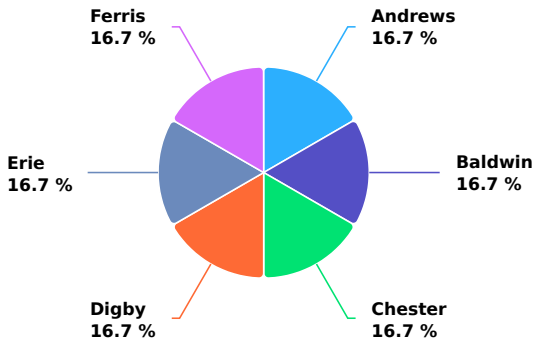
Section 3 | Marketing

High Tech

3.1 Customer Buying Criteria		
	Expectations	Importance
Positioning	Performance 7.4 Size 12.6	33%
Age	0 Years	29%
Price	\$25.00 - \$45.00	25%
Reliability	17,000 - 23,000 Hours	13%

3.2 Demand Information	
2025 Total Market Size	2,160
2025 Total Units Sold	2,160
2026 Demand Growth Rate	19.6%

3.3 Market Share

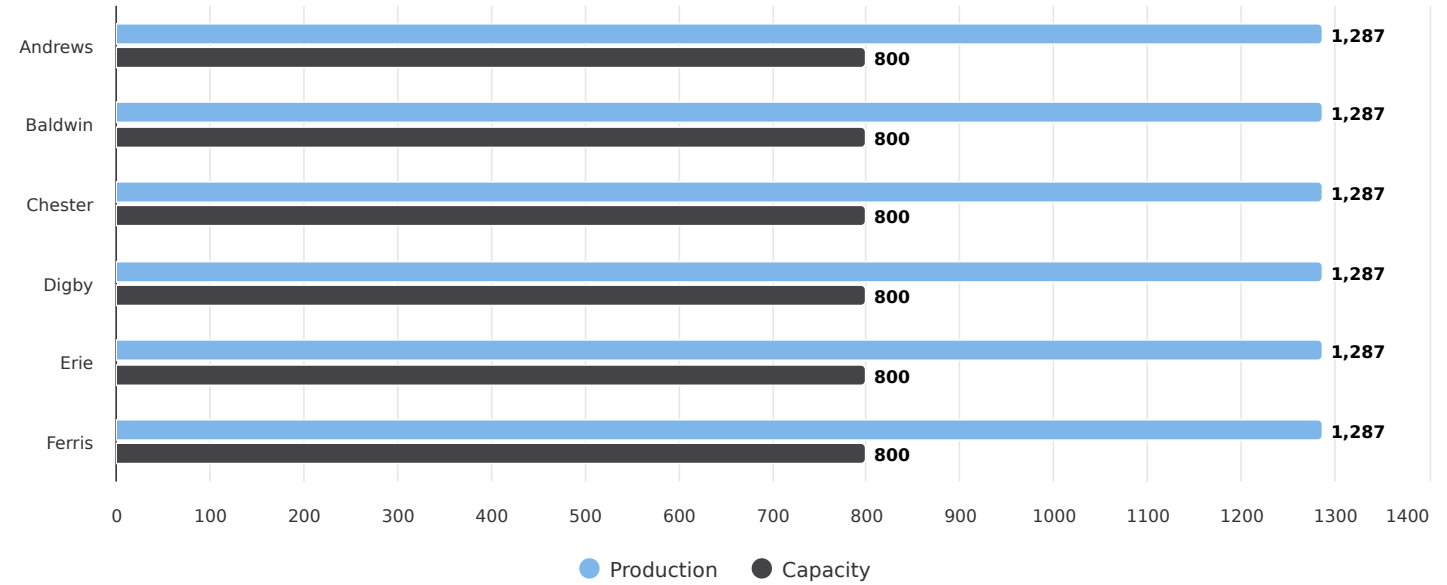


- Andrews
- Baldwin
- Chester
- Digby
- Erie
- Ferris

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	\$34.00	360	360	No	3.1	6.4	13.6	21,000	\$1,000	41%	\$1,000	55%	16
Baker	\$34.00	360	360	No	3.1	6.4	13.6	21,000	\$1,000	41%	\$1,000	55%	16
Cake	\$34.00	360	360	No	3.1	6.4	13.6	21,000	\$1,000	41%	\$1,000	55%	16
Daze	\$34.00	360	360	No	3.1	6.4	13.6	21,000	\$1,000	41%	\$1,000	55%	16
Eat	\$34.00	360	360	No	3.1	6.4	13.6	21,000	\$1,000	41%	\$1,000	55%	16
Fast	\$34.00	360	360	No	3.1	6.4	13.6	21,000	\$1,000	41%	\$1,000	55%	16

Section 4 | Production

Production vs Capacity



4.1 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	1,287	1,200	87	\$34.00	\$16.17	\$10.12	20%	3	800	163%
Baker	Low Tech	1,287	1,200	87	\$34.00	\$16.17	\$10.12	20%	3	800	163%
Cake	Low Tech	1,287	1,200	87	\$34.00	\$16.17	\$10.12	20%	3	800	163%
Daze	Low Tech	1,287	1,200	87	\$34.00	\$16.17	\$10.12	20%	3	800	163%
Eat	Low Tech	1,287	1,200	87	\$34.00	\$16.17	\$10.12	20%	3	800	163%
Fast	Low Tech	1,287	1,200	87	\$34.00	\$16.17	\$10.12	20%	3	800	163%

Section 5 | Finance

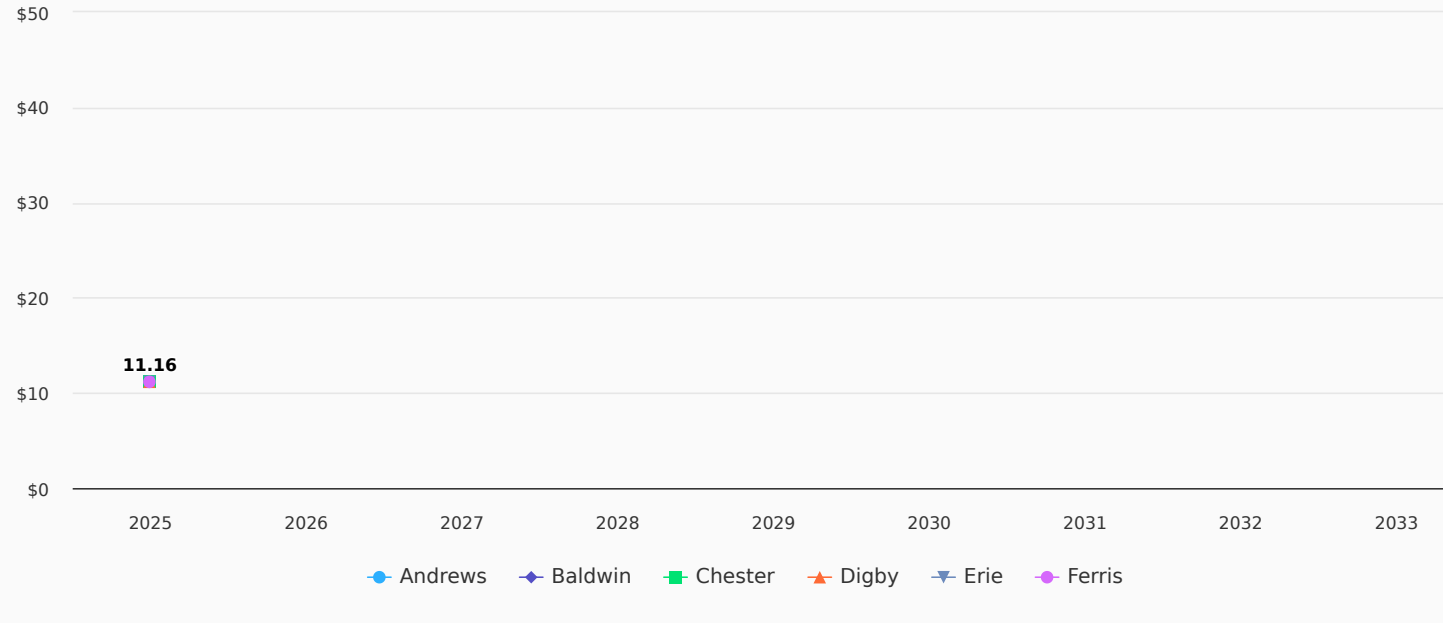
5.1 Income Statement						
	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Sales	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800	\$40,800
Variable Costs						
Direct Material	\$20,227	\$20,227	\$20,227	\$20,227	\$20,227	\$20,227
Direct Labor	\$12,143	\$12,143	\$12,143	\$12,143	\$12,143	\$12,143
Inventory Carry	\$282	\$282	\$282	\$282	\$282	\$282
Total Variable Costs (Labor, Material, Carry)	\$32,651	\$32,651	\$32,651	\$32,651	\$32,651	\$32,651
Contribution Margin	\$8,149	\$8,149	\$8,149	\$8,149	\$8,149	\$8,149
Period Costs						
Depreciation	\$960	\$960	\$960	\$960	\$960	\$960
SG&A						
R&D	\$0	\$0	\$0	\$0	\$0	\$0
Promotions	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Sales	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Administration	\$639	\$639	\$639	\$639	\$639	\$639
Total Period Costs	\$3,599	\$3,599	\$3,599	\$3,599	\$3,599	\$3,599
Net Margin	\$4,550	\$4,550	\$4,550	\$4,550	\$4,550	\$4,550
Other (Fees/Write-offs/Bonuses/Relocation Fee)	\$0	\$0	\$0	\$0	\$0	\$0
EBIT	\$4,550	\$4,550	\$4,550	\$4,550	\$4,550	\$4,550
Interest (Short term/Long Term)	\$641	\$641	\$641	\$641	\$641	\$641
Taxes	\$1,368	\$1,368	\$1,368	\$1,368	\$1,368	\$1,368
Profit Sharing	\$51	\$51	\$51	\$51	\$51	\$51
Net Profit	\$2,490	\$2,490	\$2,490	\$2,490	\$2,490	\$2,490

5.2 Cash Flow Statement						
	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Starting Cash Position	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Cash From Operations						
Net Income(Loss)	\$2,490	\$2,490	\$2,490	\$2,490	\$2,490	\$2,490
Adjustment For Non-Cash Items						
Depreciation	\$960	\$960	\$960	\$960	\$960	\$960
Extraordinary Gains/Losses/Write-offs	\$0	\$0	\$0	\$0	\$0	\$0
Changes In Current Assets And Liabilities						
Accounts Payable	\$854	\$854	\$854	\$854	\$854	\$854
Inventory	(\$2,352)	(\$2,352)	(\$2,352)	(\$2,352)	(\$2,352)	(\$2,352)
Accounts Receivable	\$3,647	\$3,647	\$3,647	\$3,647	\$3,647	\$3,647
Net Cash From Operations	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598
Cash From Investing						
Net Plant Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Cash From Financing						
Dividends Paid	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
Sales Of Common Stock	\$0	\$0	\$0	\$0	\$0	\$0
Purchase Of Common Stock	\$0	\$0	\$0	\$0	\$0	\$0
Cash From Long-Term Debt Issued	\$0	\$0	\$0	\$0	\$0	\$0
Early Retirement Of Long-Term Debt	\$0	\$0	\$0	\$0	\$0	\$0
Retirement Of Current Debt	\$0	\$0	\$0	\$0	\$0	\$0
Cash From Current Debt Borrowing	\$0	\$0	\$0	\$0	\$0	\$0
Cash From Emergency Loan	\$0	\$0	\$0	\$0	\$0	\$0
Net Cash From Financing	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)	(\$1,000)
Effect Of Exchange Rates	\$0	\$0	\$0	\$0	\$0	\$0
Net Change In Cash	\$4,598	\$4,598	\$4,598	\$4,598	\$4,598	\$4,598
Ending Cash Position	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598

5.3 Balance Sheet						
	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Cash	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598	\$5,598
Accounts Receivable	\$3,353	\$3,353	\$3,353	\$3,353	\$3,353	\$3,353
Inventory	\$2,352	\$2,352	\$2,352	\$2,352	\$2,352	\$2,352
Current Assets	\$11,303	\$11,303	\$11,303	\$11,303	\$11,303	\$11,303
Plant and Equipment	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
Accumulated Depreciation	(\$4,800)	(\$4,800)	(\$4,800)	(\$4,800)	(\$4,800)	(\$4,800)
Fixed Assets	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600
Total Assets	\$20,903	\$20,903	\$20,903	\$20,903	\$20,903	\$20,903
Accounts Payable	\$2,854	\$2,854	\$2,854	\$2,854	\$2,854	\$2,854
Current Debt	\$0	\$0	\$0	\$0	\$0	\$0
Current Liabilities	\$2,854	\$2,854	\$2,854	\$2,854	\$2,854	\$2,854
Long-Term Liabilities	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200	\$5,200
Total Liabilities	\$8,054	\$8,054	\$8,054	\$8,054	\$8,054	\$8,054
Common Stock	\$2,323	\$2,323	\$2,323	\$2,323	\$2,323	\$2,323
Retained Earnings	\$10,526	\$10,526	\$10,526	\$10,526	\$10,526	\$10,526
Total Equity	\$12,850	\$12,850	\$12,850	\$12,850	\$12,850	\$12,850
Total Liabilities & Equity	\$20,903	\$20,903	\$20,903	\$20,903	\$20,903	\$20,903

5.4 Stock Market Summary									
Company	Closing Price	Change	Shares Outstanding	Market Cap	Book Value	EPS	Dividend	Yield	P/E
Andrews	\$11.16	\$0.00	2,000,000	\$22m	\$6.42	\$1.24	\$0.50	4.5%	8.96
Baldwin	\$11.16	\$0.00	2,000,000	\$22m	\$6.42	\$1.24	\$0.50	4.5%	8.96
Chester	\$11.16	\$0.00	2,000,000	\$22m	\$6.42	\$1.24	\$0.50	4.5%	8.96
Digby	\$11.16	\$0.00	2,000,000	\$22m	\$6.42	\$1.24	\$0.50	4.5%	8.96
Erie	\$11.16	\$0.00	2,000,000	\$22m	\$6.42	\$1.24	\$0.50	4.5%	8.96
Ferris	\$11.16	\$0.00	2,000,000	\$22m	\$6.42	\$1.24	\$0.50	4.5%	8.96

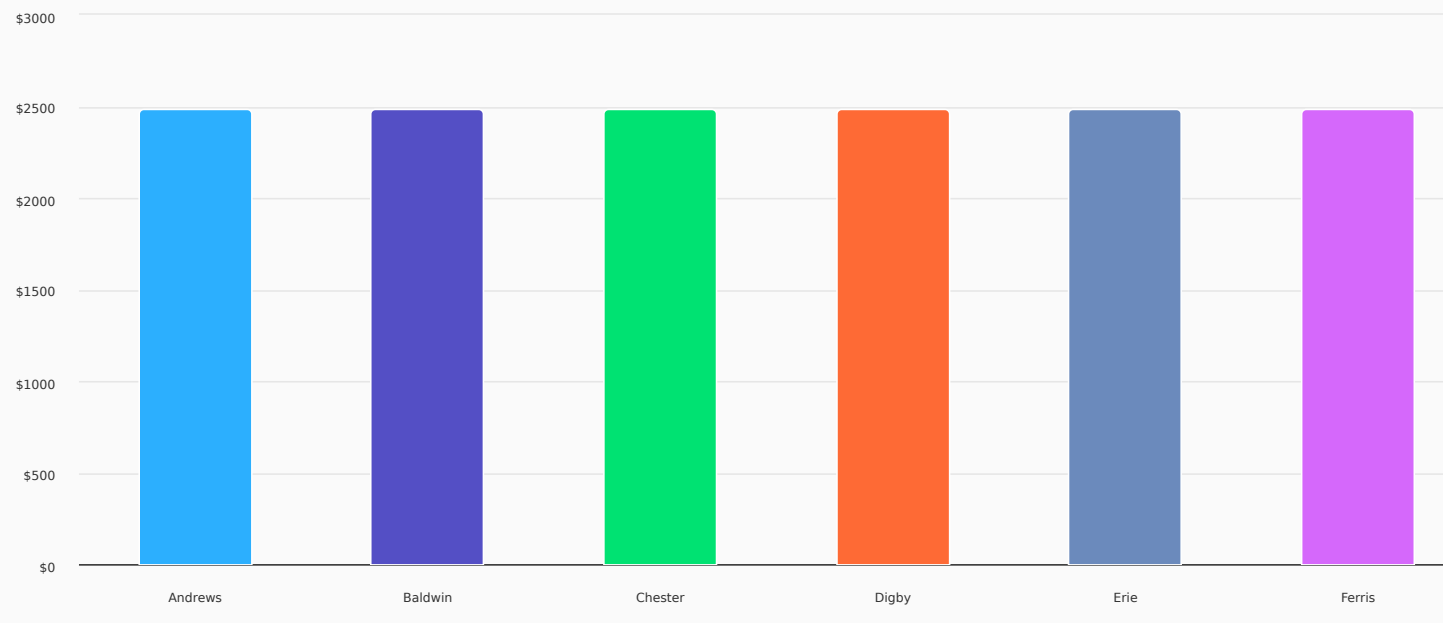
5.5 Stock Price



5.6 Bond Market Summary					
Company	Series	Face Value	Yield	Closing Price	S&P Rating
Andrews	11.0S2027	\$866,667	10.81%	\$101.74	BBB
	12.0S2029	\$1,733,333	11.28%	\$106.34	BBB
	13.0S2031	\$2,600,000	11.5%	\$113.07	BBB
Baldwin	11.0S2027	\$866,667	10.81%	\$101.74	BBB
	12.0S2029	\$1,733,333	11.28%	\$106.34	BBB
	13.0S2031	\$2,600,000	11.5%	\$113.07	BBB
Chester	11.0S2027	\$866,667	10.81%	\$101.74	BBB
	12.0S2029	\$1,733,333	11.28%	\$106.34	BBB
	13.0S2031	\$2,600,000	11.5%	\$113.07	BBB
Digby	11.0S2027	\$866,667	10.81%	\$101.74	BBB
	12.0S2029	\$1,733,333	11.28%	\$106.34	BBB
	13.0S2031	\$2,600,000	11.5%	\$113.07	BBB
Erie	11.0S2027	\$866,667	10.81%	\$101.74	BBB
	12.0S2029	\$1,733,333	11.28%	\$106.34	BBB
	13.0S2031	\$2,600,000	11.5%	\$113.07	BBB
Ferris	11.0S2027	\$866,667	10.81%	\$101.74	BBB
	12.0S2029	\$1,733,333	11.28%	\$106.34	BBB
	13.0S2031	\$2,600,000	11.5%	\$113.07	BBB

Next Year's Prime Rate: 7%

5.7 Net Profit



Section 6 | Product Financials

6.1 Andrews Income Statement		
	Able	Total
Sales	\$40,800	\$40,800
Variable Cost	\$32,651	\$32,651
Fixed Cost	\$3,599	\$3,599
Net Margin	\$4,550	\$4,550
	Other (Fees, Writeoffs)	\$0
	Long Term Interest	\$641
	Taxes & Tariffs	\$1,368
	Profit Sharing	\$51
	Net Profit	\$2,490

6.2 Baldwin Income Statement		
	Baker	Total
Sales	\$40,800	\$40,800
Variable Cost	\$32,651	\$32,651
Fixed Cost	\$3,599	\$3,599
Net Margin	\$4,550	\$4,550
	Other (Fees, Writeoffs)	\$0
	Long Term Interest	\$641
	Taxes & Tariffs	\$1,368
	Profit Sharing	\$51
	Net Profit	\$2,490

6.3 Chester Income Statement		
	Cake	Total
Sales	\$40,800	\$40,800
Variable Cost	\$32,651	\$32,651
Fixed Cost	\$3,599	\$3,599
Net Margin	\$4,550	\$4,550
	Other (Fees, Writeoffs)	\$0
	Long Term Interest	\$641
	Taxes & Tariffs	\$1,368
	Profit Sharing	\$51
	Net Profit	\$2,490

6.4 Digby Income Statement		
	Daze	Total
Sales	\$40,800	\$40,800
Variable Cost	\$32,651	\$32,651
Fixed Cost	\$3,599	\$3,599
Net Margin	\$4,550	\$4,550
	Other (Fees, Writeoffs)	\$0
	Long Term Interest	\$641
	Taxes & Tariffs	\$1,368
	Profit Sharing	\$51
	Net Profit	\$2,490

6.5 Erie Income Statement		
	Eat	Total
Sales	\$40,800	\$40,800
Variable Cost	\$32,651	\$32,651
Fixed Cost	\$3,599	\$3,599
Net Margin	\$4,550	\$4,550
	Other (Fees, Writeoffs)	\$0
	Long Term Interest	\$641
	Taxes & Tariffs	\$1,368
	Profit Sharing	\$51
	Net Profit	\$2,490

6.6 Ferris Income Statement		
	Fast	Total
Sales	\$40,800	\$40,800
Variable Cost	\$32,651	\$32,651
Fixed Cost	\$3,599	\$3,599
Net Margin	\$4,550	\$4,550
	Other (Fees, Writeoffs)	\$0
	Long Term Interest	\$641
	Taxes & Tariffs	\$1,368
	Profit Sharing	\$51
	Net Profit	\$2,490

Section 7 | Custom Modules

7.1 Workforce Summary						
	Andrews	Baldwin	Chester	Digby	Erie	Ferris
Number of Employees	250	250	250	250	250	250
First Shift	154	154	154	154	154	154
Second Shift	96	96	96	96	96	96
Turnover Rate	10.0%	10.0%	10.0%	10.0%	10.0%	10.0%
New Employees	27	27	27	27	27	27
Separated Employees	0	0	0	0	0	0
Productivity Index	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%