

AMR UNIT ECONOMICS ANALYSIS 2023

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NaviFloor Robotics, Inc.

Confidential & Proprietary Information

Generated: December 31, 2023

1. EXECUTIVE SUMMARY

This Unit Economics Analysis examines the financial performance metrics of NaviFloor Robotics, Inc.'s ("Company") Autonomous Mobile Robot ("AMR") lines for fiscal year 2023. This analysis is prepared for internal strategic

planning and potential investor due diligence purposes.

2. SCOPE OF ANALYSIS

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1. Product Lines Analyzed:

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NF-1000 Series (Standard Warehouse AMR)

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NF-2000 Series (Heavy-Duty Manufacturing AMR)

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NF-3000 Series (Multi-Terrain Specialized AMR)

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2. Time Period: January 1, 2023 - December 31, 2023

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3. UNIT COST BREAKDOWN

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1. Direct Manufacturing Costs (Per Unit)

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Hardware Components: \$12,450

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Sensor Arrays: \$8,750

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Proprietary Navigation Modules: \$5,200

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Assembly Labor: \$3,800

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Quality Control: \$1,600

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2. Indirect Costs (Per Unit)

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R&D Allocation: \$4,200

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Software Licensing: \$2,100

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Warranty Reserve: \$1,800

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Overhead Allocation: \$2,900

4. REVENUE METRICS

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1. Average Selling Price (ASP)

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NF-1000 Series: \$58,000

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NF-2000 Series: \$72,000

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NF-3000 Series: \$89,000

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2. Recurring Revenue Components

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Annual Software Subscription: \$4,800/unit

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Maintenance Contract: \$6,200/unit

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Extended Warranty: \$3,500/unit

5. MARGIN ANALYSIS

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1. Gross Margin

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NF-1000 Series: 52%

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NF-2000 Series: 58%

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NF-3000 Series: 63%

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2. Contribution Margin

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NF-1000 Series: 44%

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NF-2000 Series: 49%

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NF-3000 Series: 54%

6. CUSTOMER ACQUISITION METRICS

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1. Customer Acquisition Cost (CAC)

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Direct Sales: \$28,000/customer

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Channel Partners: \$15,000/customer

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Average CAC: \$21,500/customer

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2. Lifetime Value (LTV)

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Average Customer Lifespan: 7.2 years

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Total LTV: \$245,000/customer

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LTV/CAC Ratio: 11.4x

7. OPERATIONAL EFFICIENCY

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1. Production Metrics

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Average Production Time: 18 days/unit

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Defect Rate: 0.8%

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Production Capacity Utilization: 78%

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2. Supply Chain Efficiency

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Component Lead Time: 45 days

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Inventory Turnover: 6.2x annually

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Supply Chain Cost: 12% of COGS

8. DISCLAIMERS AND LIMITATIONS

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1. This analysis contains forward-looking statements and projections based on

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2. All financial metrics are unaudited and prepared for management purposes

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3. This document contains confidential and proprietary information of NaviF

9. CERTIFICATION

The undersigned hereby certifies that this Unit Economics Analysis accurately reflects the Company's current understanding of its product economics and has been prepared in accordance with standard industry practices.

By: /s/ James Wilson

James Wilson

Chief Financial Officer

NaviFloor Robotics, Inc.

Date: December 31, 2023

10. APPENDIX

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1. Methodology Notes

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All costs are calculated using standard cost accounting principles

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Allocations based on activity-based costing methodology

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Currency expressed in USD

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Margins calculated on a fully-loaded basis

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2. Data Sources

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Internal ERP system

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Manufacturing cost records

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Sales database

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Customer relationship management system

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Financial statements

End of Document

