I. REVENUE DETAIL

- (A) Revenue Assumptions: Year 1: 114,000 units sold at \$5/unit= \$570,000, Year 3: 2,850,000 units sold at \$5/unit= \$45,600,000
- (B) Revenue estimates for years 1, 3, 5 represent a .01%, .25%, and .8% respective share of the US RTD coffee market according to industry averages
- (C) The \$1000 value in year 1 cash sources represents the CMU Venture Exploration Grant awarded in March, 2025

Loans/Other Debt Receipts \$0	II. CASH FLOW & BALANCE	YEAR 1	YEAR 3	YEAR 5
Loans/Other Debt Receipts \$0	Cash Sources			
Investments/Grants/Awards \$1,000 \$0 \$0 \$0 \$0 \$0 \$0 \$0	Revenue (A)	\$570,000	\$14,250,000	\$45,600,000
Subtotal \$571,000 \$14,250,000 \$45,600,000 Cash Uses Cost of Goods Sold (B) \$228,000 \$5,700,000 \$18,240,000 Wages \$100,000 \$500,000 \$1,500,000 Rent \$24,000 \$100,000 \$200,000 Utilities \$5,000 \$15,000 \$25,000 General and Administrative \$10,000 \$20,000 \$35,000 Marketing \$7,500 \$50,000 \$150,000 Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Loans/Other Debt Receipts	\$0	\$0	\$0
Cash Uses \$228,000 \$5,700,000 \$18,240,000 Wages \$100,000 \$500,000 \$1,500,000 Rent \$24,000 \$100,000 \$200,000 Utilities \$5,000 \$15,000 \$25,000 General and Administrative \$10,000 \$20,000 \$35,000 Marketing \$7,500 \$50,000 \$150,000 Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Investments/Grants/Awards	\$1,000	\$0	\$0
Cost of Goods Sold (B) \$228,000 \$5,700,000 \$18,240,000 Wages \$100,000 \$500,000 \$1,500,000 Rent \$24,000 \$100,000 \$200,000 Utilities \$5,000 \$15,000 \$25,000 General and Administrative \$10,000 \$20,000 \$35,000 Marketing \$7,500 \$50,000 \$150,000 Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Subtotal	\$571,000	\$14,250,000	\$45,600,000
Wages \$100,000 \$500,000 \$1,500,000 Rent \$24,000 \$100,000 \$200,000 Utilities \$5,000 \$15,000 \$25,000 General and Administrative \$10,000 \$20,000 \$35,000 Marketing \$7,500 \$50,000 \$150,000 Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Cash Uses			
Rent \$24,000 \$100,000 \$200,000 Utilities \$5,000 \$15,000 \$25,000 General and Administrative \$10,000 \$20,000 \$35,000 Marketing \$7,500 \$50,000 \$150,000 Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Cost of Goods Sold (B)	\$228,000	\$5,700,000	\$18,240,000
Utilities \$5,000 \$15,000 \$25,000 General and Administrative \$10,000 \$20,000 \$35,000 Marketing \$7,500 \$50,000 \$150,000 Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Wages	\$100,000	\$500,000	\$1,500,000
General and Administrative \$10,000 \$20,000 \$35,000 Marketing \$7,500 \$50,000 \$150,000 Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Rent	\$24,000	\$100,000	\$200,000
Marketing \$7,500 \$50,000 \$150,000 Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Utilities	\$5,000	\$15,000	\$25,000
Other Expenses (D) \$30,000 \$50,000 \$100,000 Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	General and Administrative	\$10,000	\$20,000	\$35,000
Other Expenses (E) \$0 \$0 \$0 Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Marketing	\$7,500	\$50,000	\$150,000
Estimated Taxes (25% rate) \$39,500 \$1,945,625 \$6,316,875 Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Other Expenses (D)	\$30,000	\$50,000	\$100,000
Capital Expenditures (C) \$30,000 \$100,000 \$200,000 Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Other Expenses (E)	\$0	\$0	\$0
Mortgage/Loan/Other Debt Payments \$0 \$0 \$0 Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Estimated Taxes (25% rate)	\$39,500	\$1,945,625	\$6,316,875
Subtotal \$474,000 \$8,480,625 \$26,766,875 Cash Flow \$97,000 \$5,769,375 \$18,833,125	Capital Expenditures (C)	\$30,000	\$100,000	\$200,000
Cash Flow \$97,000 \$5,769,375 \$18,833,125	Mortgage/Loan/Other Debt Payments	\$0	\$0	\$0
	Subtotal	\$474,000	\$8,480,625	\$26,766,875
Classics Code Balance	Cash Flow	\$97,000	\$5,769,375	\$18,833,125
Starting Cash Balance \$0 \$97,000 \$5,866,375	Starting Cash Balance	\$0	\$97,000	\$5,866,375
Ending Cash Balance \$97,000 \$5,866,375 \$24,699,500	Ending Cash Balance	\$97,000	\$5,866,375	\$24,699,500

- III. COST DETAIL
- (B) Cost of Goods Sold: Year 1: 114,000 units sold at \$2 cost/unit= \$228,000 COGS, Year 3: 2,850,000 units sold at \$2 cost/unit= \$5,700,000 COGS, Year 5: 9,120,000 units sold at \$2 cost/unit= \$18,240,000 COGS
- (C) Capital Expenditures: Large capital expenditures include commercial brewing systems, sterilization equipment, and mixing tanks
- (D) Other Uses: Product development and continuous improvement