

FINANCIAL FORECASTING MODEL

Balance Sheet	2024	2025	2026	2027	2028	2029
Assets						
Cash	6.67%	18.77%	44.90%	85.43%	65.87%	80.70%
Accounts Receivable	20.00%	44.31%	28.95%	29.21%	30.06%	22.40%
Inventory						
Total Current Assets						
Property, Plant & Equipment						
Less: Accumulated Depreciation						
Property, Plant & Equipment, Net						
Other Assets						
Total Assets						
Liabilities						
Accounts Payable						
Accrued Expenses						
Short-Term Debt						
Total Current Liabilities						
Long-Term Debt						
Total Liabilities						
Owners' Equity						
Common Stock						
Retained Earnings						
Total Owners' Equity						
Total Liabilities & Owners' Equity						

Income Statement	2024	2025	2026	2027	2028	2029
Revenues						
Cost of Goods Sold						
Gross Profit						
Selling & Marketing Expenses						
General & Administrative Expenses						
Depreciation Expense						
Other	20.00%	7.00%	4.80%	4.17%	5.00%	4.00%
Total Operating Expenses	25.50%	21.80%	21.47%	20.00%	20.12%	18.12%
Operating Profit (EBIT)	7.00%	1.85%	3.53%	6.00%	21.88%	42.58%
Interest Expense	3.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Pre-Tax Profit	4.00%	1.85%	3.53%	6.00%	21.88%	42.58%
Tax Expense	-0.10%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Income	3.90%	1.85%	3.53%	6.00%	21.88%	42.58%

Basic Ratio Analysis	2024	2025	2026	2027	2028	2029
Revenue Growth	6.6%	30.0%	11.7%	11.7%	15.7%	20.0%
Profitability						
Gross Margin	42.3%	30.0%	25.0%	30.0%	40.0%	60.0%
Operating Margin	7.0%	-1.8%	3.5%	10.0%	21.9%	44.5%
Net Margin	3.9%	-3.5%	3.2%	6.0%	20.8%	43.4%
Liquidity & Leverage						
Current ratio	1.6	1.9	2.0	2.2	2.9	5.0
Quick (Acid Test) ratio	0.9	1.0	1.1	1.4	2.2	4.4
Cash Cycle	109.5	124.6	89.8	82.8	57.0	47.0
Financial Leverage (Assets/Equity)	4.5	3.2	3.1	2.5	1.8	1.3
Total Liabilities/Equity	1.3	2.2	2.1	1.5	0.8	0.3
Interest-bearing Debt/Equity	0.4	0.4	0.3	0.2	0.1	0.1
Times Interest Earned	2.3	(3.1)	2.6	6.1	20.5	50.1
Asset Utilization & Net Working Capital						
Total Asset Turnover	0.7	1.4	1.5	1.4	1.3	0.9
Fixed Asset Turnover	2.9	-4.6	-4.5	-4.5	-4.8	-3.0
Cash (days Payables)	104.3	187.6	109.1	100.7	687.3	1619.8
A/R Days Outstanding	109.5	108.1	66.3	66.8	87.7	86.9
Inventory Days on Hand	212.2	200.0	182.6	147.6	118.4	118.4
A/P Days	212.2	176.5	157.8	157.8	157.8	176.5
Dupont Model						
Profit Margin	3.9%	-3.5%				43.4%
Asset Turn	0.7	1.4				0.9
Financial Leverage	4.5	3.2				1.3
Return on Equity (ROE)	11.8%	-18.2%				35.7%

2025
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