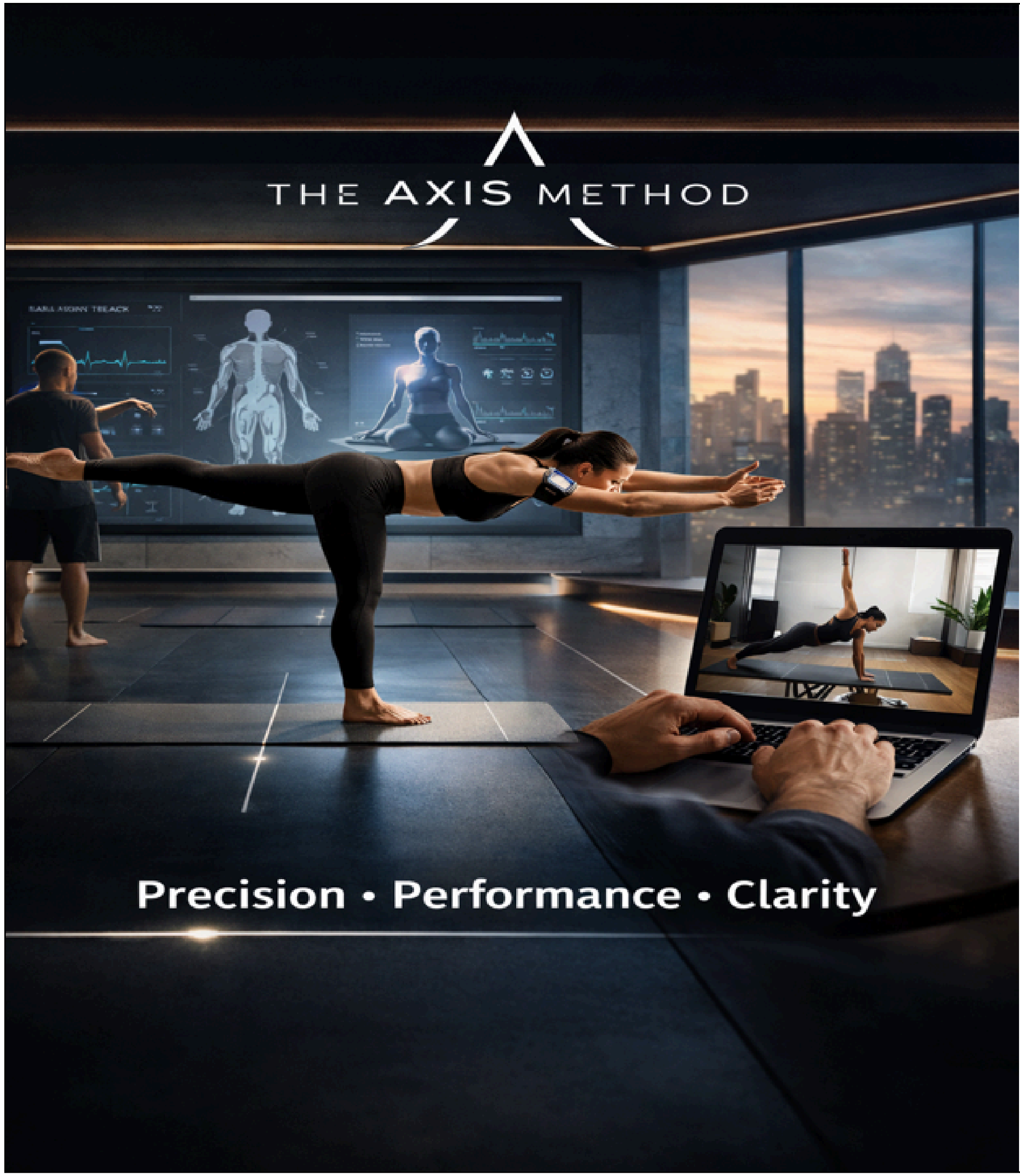
Business Plan

& Valuation Presentation

Contents



OUR
VISION & MISSION

Our Mission

The Axis Method exists to redefine wellness by translating yoga into a precise system of movement science and neurological decompression. It delivers a high-design, sensory-optimized environment where biometric feedback and biomechanical alignment guide every practice, enabling high-performance urban professionals to attain longevity and mental clarity. Through a hybrid-studio model that blends intimate in-person sessions with premium remote access, the organization creates lasting value, prioritizes technical execution and recovery metrics, and sustains a resilient, subscription-based revenue stream in a neutral, inclusive setting.

Our Vision

In twenty years, The Axis Method envisions becoming the leading platform for scientifically grounded movement and recovery, where professionals worldwide access measurable improvements in longevity, cognitive sharpness, and resilience. It aspires to set new standards for wellness design, data-informed training, and accessible premium care, transforming how people think about yoga as a precise, neurological and biomechanical science integrated with daily life.

Summary Financials Dashboard

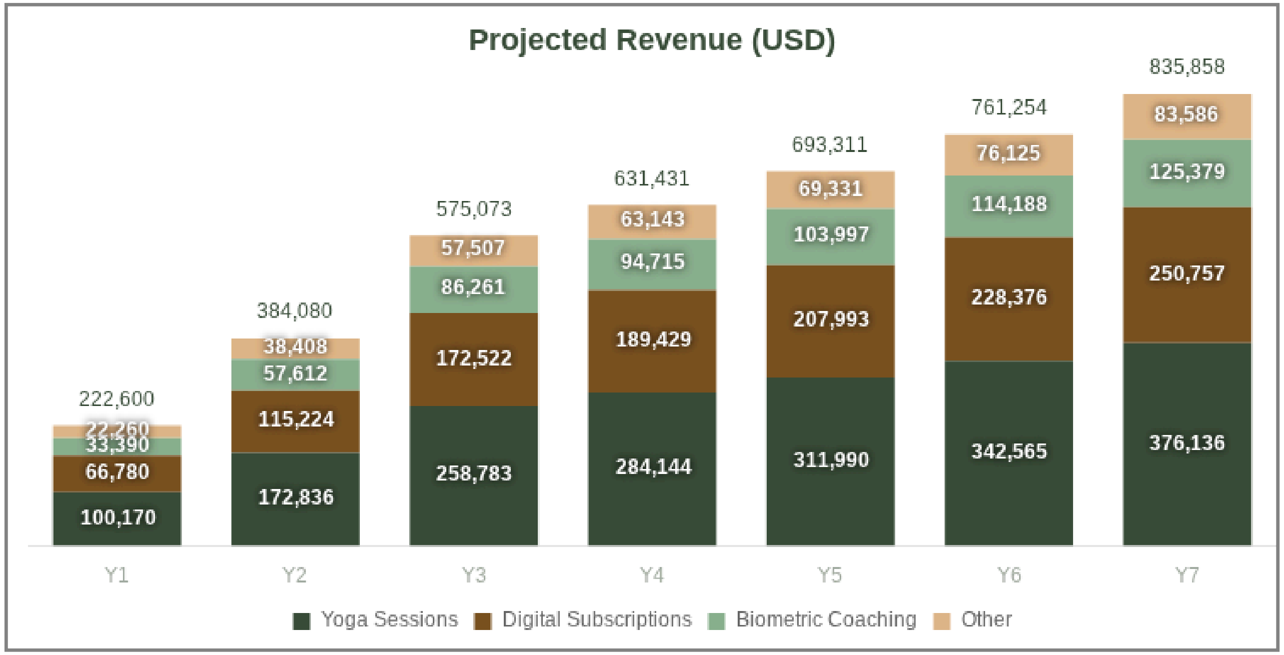
Key performance indicators
(Base Scenario Y3)

$ 575,073
Revenue

$ 181,148
Gross Profit

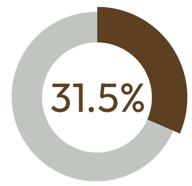
$ 136,005
EBITDA

0.00%
Target Market Share

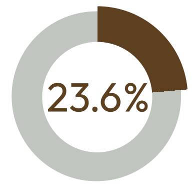


Margins
(Stabilized by Y3)

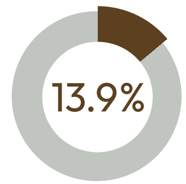
GP Margin



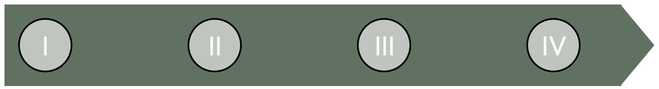
EBITDA Margin



PbT Margin



Project Phases



Phase 1 — Foundational
Phase 2 — Core Expansion &
Phase 3 — New
Phase 4 — Long-Term Vision &

Funding round is aimed to accelerate the development of Phases and create core infrastructure for operations.

Investment will be used to finance CAPEX, WC buffers, etc.

Investment $ 526,000

Y1 CAPEX $ 352,800

WC $ 53,107

About the Company: General Overview

The Axis Method redefines wellness by treating yoga as a precise system of movement science and neurological decompression. Eschewing traditional mystique, the studio delivers a high-design, sensory-optimized environment where biometric feedback and biomechanical alignment drive every session. Its approach targets high-performance urban professionals seeking a structured path to longevity and mental clarity, integrating data-driven practice with refined subject matter expertise. The experience emphasizes technical accuracy, recovery metrics, and mindful intensity, enabling practitioners to pursue sustainable wellbeing within a controlled, neutral setting. As a business, the Axis Method operates a hybrid-studio model that blends high-yield, small-group in-person sessions with an advanced digital platform for remote practice. This architecture supports scalable engagement, continuous coaching, and convenient access, while maintaining a premium, cohesive user journey. By prioritizing recovery, precision, and performance metrics, the brand cultivates strong customer lifetime value and a resilient, subscription-based revenue stream within the premium wellness landscape. The Axis Method positions itself at the intersection of neuroscience-informed movement and luxury wellness, appealing to professionals who value rigor, clarity, and measurable results.

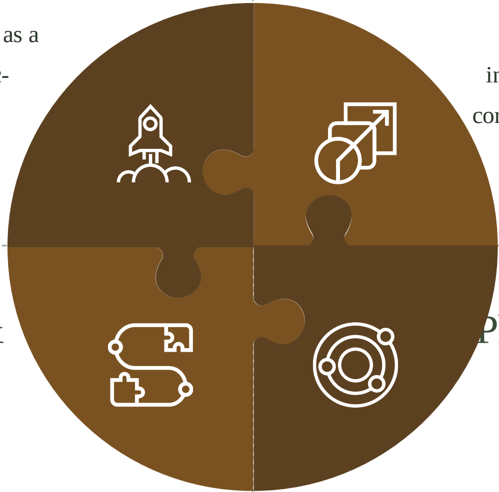
Sources: Company's Proprietary Vision

The Main Phases: Projects & Impacts

01 Phase 1 — Foundational Precision

Phase I.

The Axis Method launches a foundational offering that frames yoga as a precise movement-science system. It delivers high-design, biometric-guided sessions in a hybrid-studio format, establishing key recovery metrics and a scalable premium experience for urban professionals.



Phase 3 — New Revenue Streams 03

Phase III

New profitable streams are pursued by leveraging data-driven insights into longevity and mental clarity, exploring premium ancillary services, corporate partnerships, and scalable online programs to diversify revenue beyond studios.

02 Phase 2 — Core Expansion & Retention

Phase II

The core product expands with enhanced biomechanical alignment and real-time feedback, broadening client reach through small-group sessions and a robust digital platform. This phase defends market position and builds a resilient, subscription-based core.

Phase 4 — Long-Term Vision & Frontier Opportunities 04

Phase IV.

High-risk, long-horizon opportunities are explored, including advanced neural-decompression research, predictive wellness tech, and potential global partnerships, positioning The Axis Method for transformative impact beyond traditional wellness.

Product Impact on Core Stakeholders

Main Stakeholder	Product Benefits
Urban Professionals (Clients)	High-value customers seeking longevity, mental clarity, and performance optimization through precise movement science and biometric feedback.
Studio Partners & Instructors	Qualified practitioners and collaborator studios who deliver biomechanical alignment sessions and contribute to a premium hybrid-studio experience.
Investors & Venture Partners	Funding providers seeking scalable subscription models, strong CAC/LTV, and defensible market positioning in premium wellness.
Healthcare Providers & Employers	Corporate clients and healthcare networks interested in preventive wellness, reduced absenteeism, and enhanced employee performance.
Technology & Data Partners	Biomechanics, sensors, and AI analytics partners enabling real-time feedback, recovery metrics, and data-driven program evolution.
Regulators & Compliance Bodies	Entities ensuring adherence to health, safety, privacy, and medical device regulations impacting wellness tech and services.
Community & Wellness Advocates	Broader community groups and wellness thought-leaders who champion precise movement science and inclusive, accessible practices.

Sources: Company's Proprietary Assessment

Key Performance Components

Competitive Advantage

Movement Science Precision

The Axis Method centers on measurable biomechanics and neurological decompression, delivering data-driven yoga that enhances longevity and mental clarity for high-performance professionals, unlike traditional wellness studios.

Premium Sensory Environment

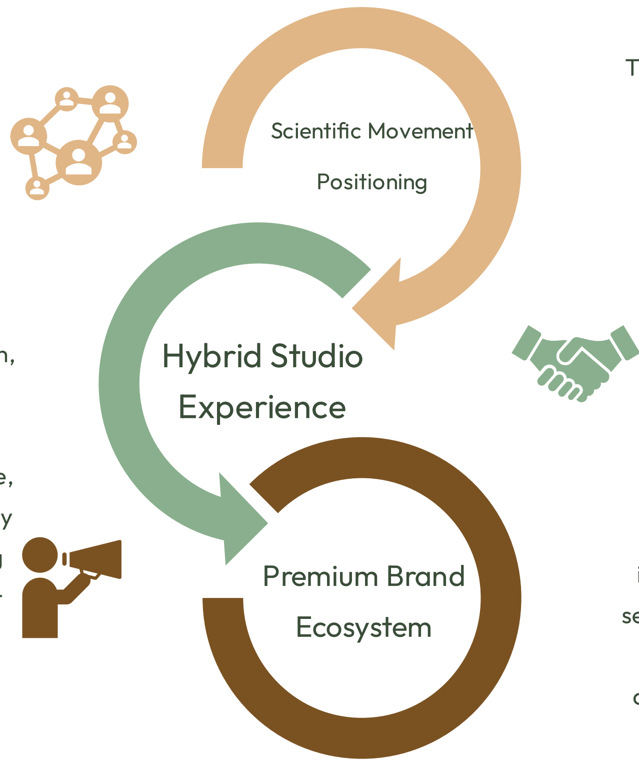
A high-design, sensory-optimized studio space amplifies practice quality, reinforcing consistent outcomes through climate, acoustics, and biometric feedback that motivate sustained engagement.

Hybrid-Studio Resilience

A optimized blend of small-group in-person sessions and a robust digital platform creates a scalable, subscription-based model with strong lifetime value in the premium wellness market.

Marketing and Growth Strategy

The brand promotes its hybrid model of in-person, high-yield sessions and premium digital access, emphasizing convenience, consistency, and recovery metrics to drive ongoing engagement and higher lifetime value.



The Axis Method communicates yoga as a precise movement science, using biometric feedback and biomechanical data to differentiate from traditional studios. This approach targets high-performance professionals seeking measurable outcomes and longevity.

The Axis Method creates a neutral, inclusive, high-design environment with sensory optimization, fueling strong word-of-mouth and loyalty within a niche audience of urban professionals seeking mental clarity and structured practice.

Target Groups

	Industries	Description
I	High-Performance Urban Professionals	Executives, founders, and knowledge workers seeking structured movement science, recovery metrics, and mental clarity to sustain long workdays and stressful decision-making.
II	Mid-Career Wellness Enthusiasts	Professionals in the 30s–40s aiming to optimize longevity and performance through precise biomechanical alignment and biometrics, balancing work and recovery.
III	Tech/Knowledge Economy Professionals	Individuals in fast-paced tech and digital industries who value data-driven wellness, hybrid-studio access, and scalable online programs for consistent practice.
IV	Corporate Wellness Programs	Organizations seeking premium partnerships to improve employee well-being, resilience, and productivity via biometric-guided sessions and small-group formats.
V	Elite Athletes & Former Athletes	Athletes looking to refine movement mechanics, enhance recovery, and maintain cognitive focus through precise training aligned with sport performance.
VI	Healthcare/Wellness Professionals	Practitioners and clinicians attracted to a scientifically grounded yoga system that complements clinical care with neuromuscular decompression and reproducible metrics.
VII	Early Adopters of New Wellness Tech	Individuals eager to explore advanced neural-decompression concepts, predictive wellness tools, and premium digital platforms ahead of mainstream adoption.

Sources: Company's Proprietary Assessment

Painpoints & Solutions

Solution from Phase I to Phase IV

	Painpoints	Solution
1	**Fragmented Wellness Paradigms** Prospects encounter wellness offerings that rely on generic routines, vague metaphors, and inconsistent metrics, creating confusion and skepticism about effectiveness.	Offer a unified movement-science system with biometric-guided sessions and clear recovery metrics to demonstrate tangible progress.
2	**Lack of Precision in Movement** Traditional yoga and wellness programs often lack objective alignment cues, leading to inefficient practice and potential injury.	Apply biomechanical alignment protocols and real-time feedback to ensure precise, data-informed movements.
3	**Inaccessible Premium Experience** High-performance professionals struggle to find a premium, design-forward studio that fits busy schedules without sacrificing quality.	Provide a hybrid-studio model combining in-person high-design sessions with a robust digital platform for flexible access.
4	**Retention Weakness in Core Offering** Clients may churn if the core program lacks ongoing value, updates, or community engagement.	Introduce enhanced biomechanical feedback, small-group formats, and a scalable subscription model to sustain engagement.
5	**Limited Data-Driven Personalization** One-size-fits-all programs fail to leverage individual biomechanics and recovery data for tailored progress.	Utilize biometric metrics and real-time analytics to tailor sessions to each member's movement profile and recovery timeline.
6	**Scale-Dependent Revenue Pressure** Expanding beyond studios without a clear digital ecosystem risks diluting brand value and revenue stability.	Build a robust digital platform and scalable online programs to defend market position and diversify income streams.
7	**Future-Readiness & Innovation Gaps** Without forward-looking R&D, the brand may miss opportunities in longevity science and neuro-wellness.	Invest in data-driven insights for longevity and mental clarity, exploring premium ancillary services and partnerships to open new revenue streams.

Strategic Analysis: SWOT

Strength

1) Distinct positioning as movement science and neurological decompression, differentiating from traditional wellness brands. 2) High-design, sensory-optimized studio enhances perceived value and client loyalty. 3) Biometric feedback and biomechanical alignment enable measurable progress and premium experiences. 4) Hybrid-studio model balances in-person performance coaching with scalable digital access. 5) Premium, recurring revenue through subscription, boosting lifetime value and cash flow stability.

Weaknesses

1) Niche niche focus may limit mainstream appeal and market size. 2) High-cost infrastructure could constrain rapid scalability and margin pressure. 3) Dependence on advanced tech may raise maintenance and data privacy concerns. 4) Premium pricing risks sensitivity during economic downturns. 5) Requires extensive staff training to maintain technical execution and consistency.

Opportunities

1) Growth of corporate wellness and performance-driven health programs targeting urban professionals. 2) Expansion into remote monitoring, AI-driven personalization, and analytics for retention. 3) Partnerships with medical and rehabilitation providers to legitimize and broaden referrals. 4) International expansion in affluent markets seeking premium wellness ecosystems. 5) Development of certified programs and white-label digital platforms for B2B offerings.

Threats

1) Competitive premium wellness brands entering movement science space. 2) Regulatory changes around health data privacy and biometric data handling. 3) Economic volatility impacting discretionary wellness spend. 4) Technology failures or cyber risks compromising client data and trust. 5) Talent scarcity for highly specialized biomechanical and neurology-driven coaching.

Sources: Company's Proprietary Assessment

Pestel: Analysis

P	E	S	T	E	L
Political 7 / 10	Economic 8 / 10	Social 7 / 10	Technological 8 / 10	Environmental 6 / 10	Legal 7 / 10
Regulatory Framework: Health care standards and licensing may affect operations and instructor qualifications.	Premium Pricing: Premium positioning supports high ARPU but sensitive to macro cycles.	Rising Wellness Consciousness: Demand for structured, science-based wellness among urban professionals.	Biometric Feedback: Use of sensors and data analytics to optimize practice.	Facility Design: High-design, sensory-optimized spaces reflect brand and impact perceived value.	Privacy & Data: Compliance for biometric data and health information.
Healthcare Reforms: Policy changes on wellness services and insurance reimbursement could influence demand and pricing.	Capital Intensity: Hybrid-studio requires investment in tech and space but scalable with subscriptions.	Work-Life Balance Trends: Preference for convenient, hybrid access aligns with subscription model.	Digital Platform Security: Data protection and HIPAA-like constraints critical for trust.	Sustainability Practices: Energy use and materials influence brand image and operating costs.	Contract Law: Terms, warranties, and service level agreements with clients and partners.

The Axis Method sits at the intersection of premium wellness and data-driven care, with strong upside from tech-enabled experiences, while managing regulatory and data-privacy risks.

Scores reflect the relative importance and potential impact of each PESTEL factor on the business

VRIO Framework: Analysis

Does the resource or capability enable the firm to exploit an opportunity or neutralize a threat in the environment?

Yes, leverages movement science and biometric feedback to exploit growth in premium wellness and performance markets.

Value

V

Yes

No

Competitive Disadvantage

Is the resource or capability controlled by only a few firms or no other firms?

Moderately rare; combines biomechanical precision with biometric data in a premium, design-forward setting.

Rarity

R

Yes

No

Competitive Parity

Is the resource or capability costly for other firms to imitate?

High cost to imitate due to specialized protocols, tech-enabled feedback, and brand experience.

Imitability

I

Yes

No

Temporary Competitive Advantage

Is the firm organized to exploit the resource or capability?

Supports this through hybrid-studio model, premium digital platform, and subscription revenue to exploit the resource.

Organization

O

Yes

No

Unused Competitive Advantage

Distinct, tech-enabled movement science in a premium ecosystem offers sustained competitive advantage if alignment with operations and marketing remains strong.

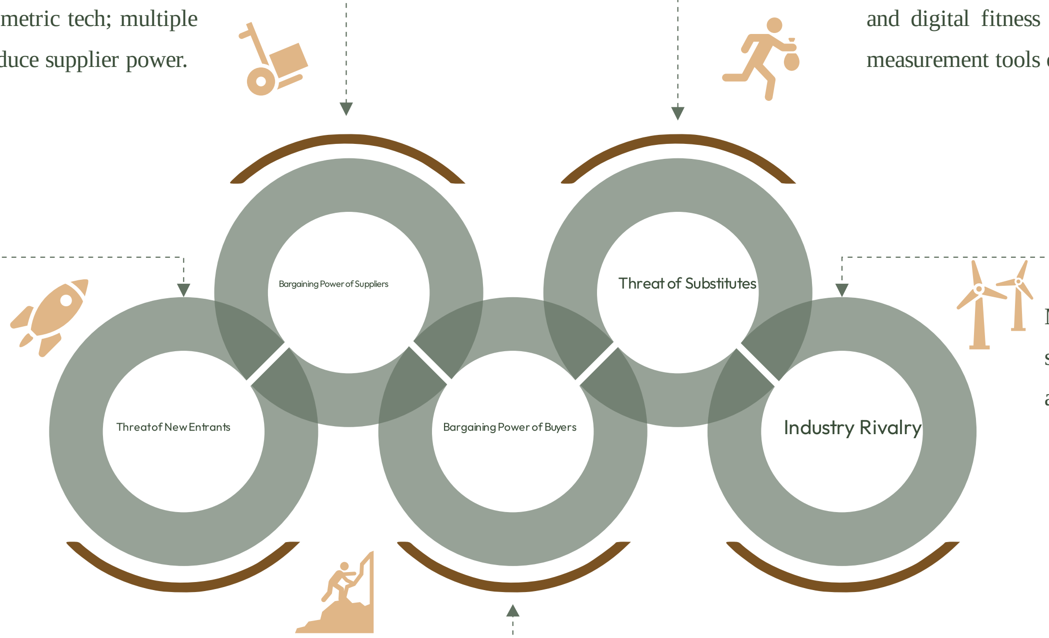
Sustainable Competitive Advantage

Porter’s Five Forces: Analysis

Low to Moderate: specialized instructors and biometric tech; multiple training options reduce supplier power.

Moderate: other wellness modalities and digital fitness options exist; niche measurement tools differentiate.

Moderate barriers: capital for hybrid-studio, niche positioning, and premium branding deter some entrants.



Moderate to High: premium wellness segment attracts focused competitors and constant innovation.

Moderate: high-end customers seek value but loyalty and subscription model reduce price sensitivity.

The Axis Method faces competitive pressure from niche wellness brands but mitigates risk with its distinct biomechanical and biometric framework, hybrid delivery, and subscription-based model.

High
Moderate
Low

Management Team

Overview

Overview

Overview

Overview

Stage 6: National Expansion & Partnerships

(Mar 2027)

Expand studio network; partner with health systems.

Stage 5: Brand-Neutral Wellness Platform

(Nov 2026)

Position as neutral, inclusive system for executives.

Stage 4: Metric-Driven Growth

(Jun 2026)

Scale subscriptions via longevity and mental clarity KPIs.

Stage 3: Develop Digital Architecture

(Jan 2026)

Roll out premium app for remote practice and metrics.

Stage 2: Deploy Hybrid-Studio Pilot

(Jul 2025)

Launch small-group in-person sessions with biometric feedback.

Stage 1: Define Precision Movement Protocols

(Apr 2025)

Establish biomechanical and neurological protocols for core poses.

Current Status .

Draft roadmap for premium wellness business in hybrid-studio model.

Organizational and Marketing Tasks

#	Check List Item	Status	Priority	Area	ETA
General Planning and Organization					
1	Define mission, vision, and value proposition for The Axis Method	Not Started	High	CEO	1 month
2	Establish corporate structure and key governance (articles, bylaws, board expectations)	Not Started	High	CFO	1 month
3	Define hybrid-studio operating model and service catalog for Phase 1	Not Started	High	COO	4 weeks
4	Set up financial planning, budgeting, and pricing strategy for premium, subscription-based model	Not Started	High	CFO	6 weeks
5	Identify initial technology stack for biometric feedback and digital platform	Not Started	High	CIO	8 weeks
6	Establish branding, design system, and sensory experience guidelines	Not Started	Medium	CMO	6 weeks
7	Develop regulatory and compliance plan (data privacy, health info)	Not Started	High	CIO	8 weeks
8	Create risk management and contingency planning framework	Not Started	Medium	CFO	3 months
Marketing					
1	Define brand voice and positioning for The Axis Method	Not Started	High	CMO	2 weeks
2	Launch core visual identity and premium design assets for hybrid-studio	Not Started	High	CBO	4 weeks
3	Develop go-to-market plan for Phase 1 Foundational Precision (urban professionals, premium pricing)	Not Started	High	CMO	3 weeks
4	Create digital platform marketing campaign (landing pages, onboarding funnels, biometric-feedback storytelling)	Not Started	High	CIO	6 weeks
5	Strategic partnerships outreach with corporate wellness programs	Not Started	Medium	CSO	8 weeks
6	Content calendar and thought leadership (biomechanics, longevity, mental clarity)	Not Started	Medium	CFO	2 months
7	Pilot influencer and ambassador program focused on high-performance urban professionals	Not Started	Medium	CPO	2 months
8	Measure and report on key recovery metrics and subscriber KPI dashboards	Not Started	Low	CRO	1 month

Overview of Phases

#	Check List Item	Status	Priority	Area	ETA
Phase 1 & Technical Set Up for next Phases					
1	Define Foundational Offering and Value Proposition	Not Started	High	CPO	M04 2026
2	Establish Hybrid-Studio Operations Playbook	Not Started	High	COO	M05 2026
3	Biometric Metrics Framework & Recovery KPIs	Not Started	High	CIO	M03 2026
4	Premium Design & Sensory Environment Specifications	Not Started	Medium	CFO	M04 2026
5	Biometric-Guided Session Curriculum Development	Not Started	High	CTO	M05 2026
6	Digital Platform Requirements & MVP Scope	Not Started	High	CPO	M02 2026
7	Stakeholder Alignment & Governance Model	Not Started	Medium	CEO	Q2 2026
8	Initial Compliance, Risk & Privacy Assessment	Not Started	Low	CFO	M06 2026
Phase 2					
1	Develop Phase 2 product roadmap and feature prioritization	Not Started	High	CPO	M04 2026
2	Define small-group session framework and real-time feedback protocols	Not Started	High	CPO	M05 2026
3	Build biometric data platform integration plan for hybrid-studio and digital app	Not Started	High	CIO	M06 2026
4	Merchant onboarding and partner ecosystem for premium digital platform	Not Started	Medium	CFO	M07 2026
5	Pricing strategy and subscription model optimization for Phase 2 core	Not Started	High	CFO	M08 2026
6	Marketing funnel design for Phase 2: acquisition, activation, retention	Not Started	Medium	CMO	M09 2026
7	Regulatory and compliance review for biometric data handling	Not Started	High	CLO	M03 2026
8	Talent sourcing plan for Phase 2 product team (engineers, designers, physiologists)	Not Started	Low	CPO	M04 2026

Overview of Phases

#	Check List Item	Status	Priority	Area	ETA
Phase 3					
1	Develop premium ancillary services roadmap (longevity, mental clarity)	Not Started	High	CPO	M04 2026
2	Forge corporate partnerships and enterprise wellness programs	Not Started	High	CSO	Q2 2026
3	Launch scalable online programs and digital subscription tiers	Not Started	High	CIO	M04 2026
4	Build data analytics platform for longevity insights	Not Started	Medium	CIO	Q3 2026
5	Develop B2B licensing model for studios and partners	Not Started	Medium	CFO	Q3 2026
6	Create premium event and retreat offerings	Not Started	Medium	CMO	M06 2026
7	Pilot corporate mindfulness and mental clarity programs	Not Started	Low	CSO	M05 2026
8	Define regulatory/compliance framework for hybrid-studio and digital health data	Not Started	Low	CFO	Q2 2026
Phase 4					
1	Phase 4 — Long-Term Vision & Frontier Opportunities: Neural-decompression research roadmap	Not Started	High	CTO	Q1 2026
2	Phase 4 — Long-Term Vision & Frontier Opportunities: Predictive wellness tech feasibility study	Not Started	High	CIO	Q2 2026
3	Phase 4 — Long-Term Vision & Frontier Opportunities: Global partnerships framework & pilot	Not Started	High	CSO	Q3 2026
4	Phase 4 — Long-Term Vision & Frontier Opportunities: Regulatory & compliance blueprint for neural-decompression	Not Started	Medium	CLO	M04 2026
5	Phase 4 — Long-Term Vision & Frontier Opportunities: Intellectual property strategy for data-driven longevity insights	Not Started	Medium	CPO	M05 2026
6	Phase 4 — Long-Term Vision & Frontier Opportunities: Funding strategy for long-horizon R&D	Not Started	High	CFO	Q2 2026
7	Phase 4 — Long-Term Vision & Frontier Opportunities: Talent partnerships with neuroscience researchers	Not Started	Medium	CIO	M06 2026

Core Risks & Mitigation Strategies

1. Operation and maintenance risks

#	Risk Type	Area	Mitigation Strategy
1	Equipment and technology failures in hybrid-studio	COO	Regular calibration, redundant sensors, and SLA-backed maintenance contracts.
2	Technical platform uptime and data integrity	CIO	SLA for cloud services, backup databases, and disaster-recovery drills.
3	Supply chain disruptions for premium materials	CPO	Diversified supplier base and strategic stock for critical items.
4	Scaling quality across small-group and digital formats	COO	Standardized training, certification, and QA dashboards.
5	Facility maintenance and safety compliance	CFO	Routine safety audits and maintenance calendar with budget buffers.

2. Regulatory and legal risks

#	Risk Type	Area	Mitigation Strategy
1	Regulatory changes in health and wellness service licensing	CLO	Monitor changes; engage industry counsel; adapt offerings promptly.
2	Data privacy and biometric data compliance	CIO	Implement strong data governance and compliant data processing.
3	Medical device and wellness product regulations	CLO	Engage regulatory consultants; obtain applicable clearances.
4	Advertising and health claims regulations	CMO	Develop evidence-backed messaging; align with regulators.
5	Telehealth and digital platform compliance	CIO	Ensure telehealth compliance and secure platforms.

Sources: Company's Proprietary Assessment

Core Risks & Mitigation Strategies

3. Strategic/Market Risk

#	Risk Type	Area	Mitigation Strategy
1	Market adoption risk	CSO	Targeted pilot programs with corporates; showcase metrics from early adopters.
2	Competitive differentiation erosion	CIO	Continual R&D, exclusive biomechanical protocols, and data-driven IP.
3	Pricing/segment misalignment	CFO	Clear tiered offerings; value-based pricing tied to outcomes.
4	Partnership dependency risk	CRO	Diversify via digital platform and independent studios.
5	Regulatory/standards shifts in wellness tech	CLO	Proactive compliance program and adaptable data architecture.

4. Finance risk

#	Risk Type	Area	Mitigation Strategy
1	Cash flow volatility	CFO	Diversify revenue streams and maintain cash reserves.
2	Capital burn and runway risk	CFO	Implement strict quarterly burn controls and milestones.
3	Pricing strategy risk	CFO	Regular pricing tests and value-update communications.
4	Funding access and dilution risk	CEO	Build investor relations and maintain clean cap table.
5	FX and cross-border payment risk	CFO	Hedging and diversified payment rails.

5. Other general risks

#	Risk Type	Area	Mitigation Strategy
1	Brand Perception Misalignment	CMO	Tight brand guardrails; evidence-backed content and case studies.
2	Dependency on Hybrid-Studio Model	CIO	Diversify tech stack; robust platform SLAs and redundancy.
3	Premium Price Sensitivity	CFO	Tiered memberships and value-based add-ons to retain LTV.
4	Intellectual Property Risk	CLO	Secure IP, patents, and non-disclosure agreements with partners.
5	Data Privacy and Security	CIO	Implement robust data governance, encryption, and regulatory audits.

Market Overview (TAM, SAM and SOM)

Target Available Market (TAM)	Ambulance Service s Subindustry	$ 21,200,000,000	Source: TAM is based on third party market estimation provided by IBIS World. CAGR is based on open source web research. Expected CAGR for industry is 9.80%
Service Available Market (SAM)	0.03%	Given the premium, tech-driven wellness focus and the capital constraints (≈ 526 USDk), the SAM is conservatively limited to a tiny slice of the TAM for ambulatory health services in the US. A realistic starting point is about 0.03% of the 21,200,000,000 USD TAM, equating to roughly 6,360,000 USD in serviceable opportunity. This reflects high-end, small-group..	
Service Obtainable Market Y1-Y3 (SOM)	Year 1 3.50000% Year 2 5.50000% Year 3 7.50000%	Given a capital base of 526 USDk in a fragmented, premium wellness ambulatory sector, initial share targets are conservative yet attainable within the stated SAM. Early penetration hinges on hybrid-studio offerings, high-ticket memberships, and biometric-driven value. Gradual growth for years 2–3 reflects incremental brand trust, referral...	

Funding Allocation

The funding will be used to finance the CAPEX and cash deficit from Year 1 operations, aiming to expedite the development process. In subsequent years the company plans to sustain operations without requiring major additional capital injection.
Table below presents the overview of expected inflows and outflows.

The total investment required is $ 526,000

Y1 Cash Flow Stream (USD)	Inflows	Outlows
Gross Profit	89,174	
Payroll Expenses		6,878
Rent & Utilities		2,293
Other Miscellaneous		1,670
Marketing and Branding		1,224
CAPEX		352,800
Legal and Professional Fees		913
Communication Expenses		757
Training and Development		757
Office supplies		467
Representation and Entert.		312
CAPEX & WC shortage Y1		278,897
Buffer		247,103
Total Required Investment (USD)		526,000

Payroll Expenses
1.87%

Rent & Utilities
0.62%

Other Miscellaneous
0.45%

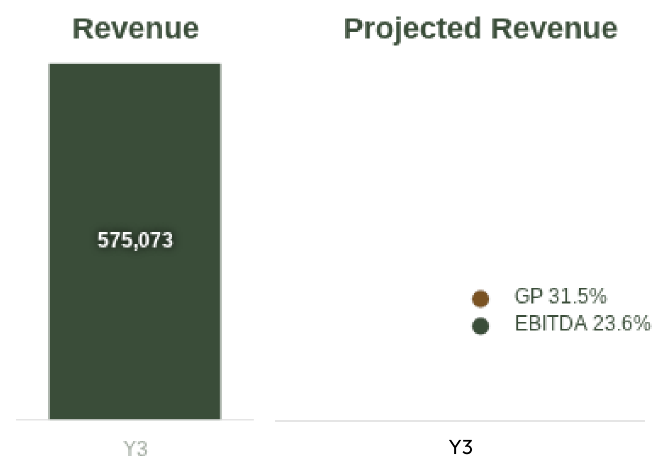
Marketing and Branding
0.33%

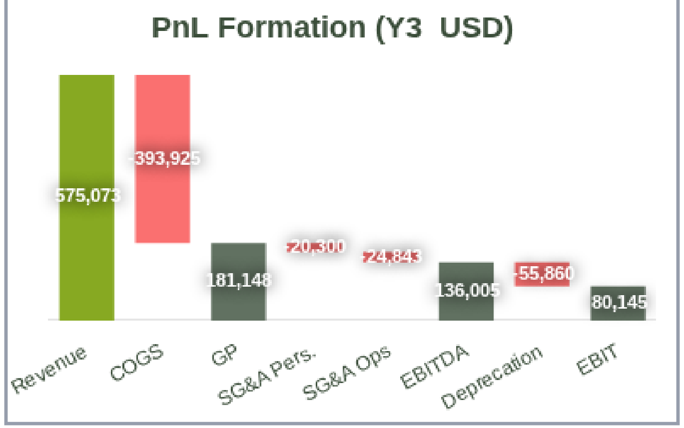
CAPEX
95.85%

Other
0.87%

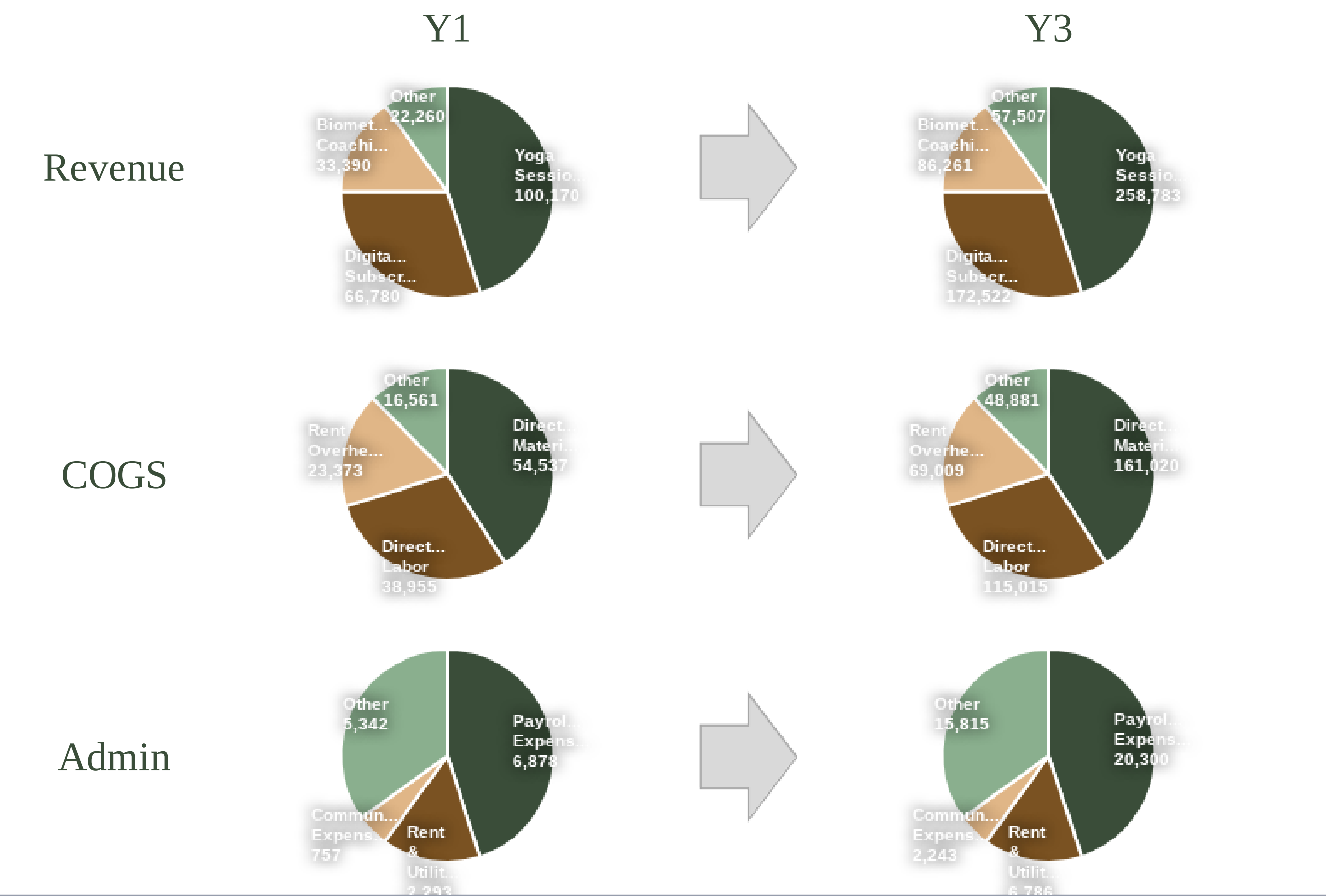
Financials Dashboard

Y3 PL formation and Margins





Business Line Breakdown (USD)

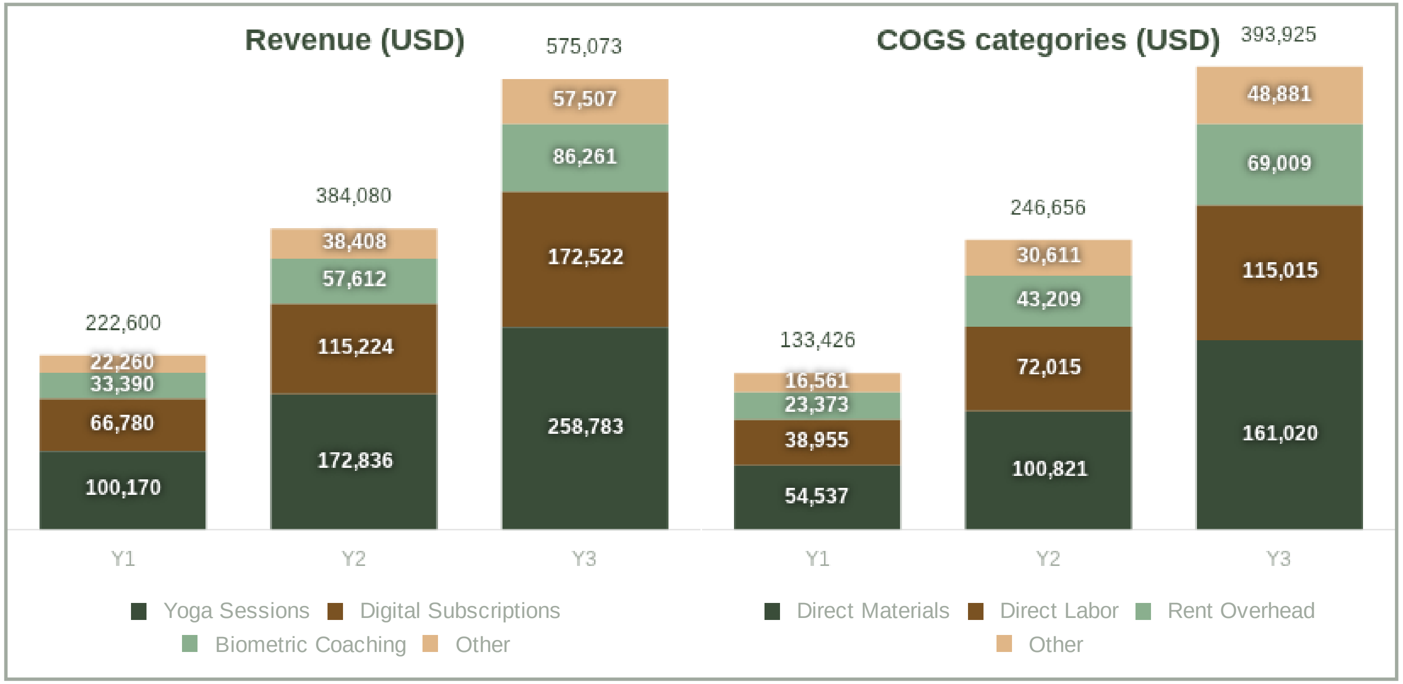


Revenue Formation Narrative

The Axis Method targets a premium, tech-enabled wellness opportunity within the Ambulatory Health Care Services space, anchored by a hybrid-studio model that blends high-yield in-person sessions with a scalable digital platform. With a total addressable market of 21,200,000,000 USD, the business narrows to a serviceable opportunity of 0 of TAM, reflecting capital-conscious, luxury positioning and early-stage capacity constraints. Revenue projections are anchored by the operating plan and four lines of business: Yoga Sessions, Digital Subscriptions, Biometric Coaching, and Other, which together generate mix-driven growth driven by premium pricing and high lifetime value. Specifically, the first-year revenue is projected at 222,600 USD, expanding to 384,080.4 USD in year two and 575,073.108 USD in year three, supported by the SOM targets of 4, 6, and 8 respectively, and anchored in a disciplined go-to-market that emphasizes hybrid delivery, biometric-driven outcomes, and a resilient subscription engine. The LOB revenue shares are 45 for Yoga Sessions, 30 for Digital Subscriptions, 15 for Biometric Coaching, and 10 for Other. Cumulative capital requirements are modest at 526,000 USD, underscoring a capital-efficient rollout with optional scaling as brand trust and performance metrics improve. This framework supports a clear path to revenue growth, improved unit economics, and an expanding market footprint aligned with the high-end wellness segment.”} } } } } } } } }
} }
} }

$ 575,073 Y3 Projected Revenue

0.00% Market Share



Revenue Calculation Details

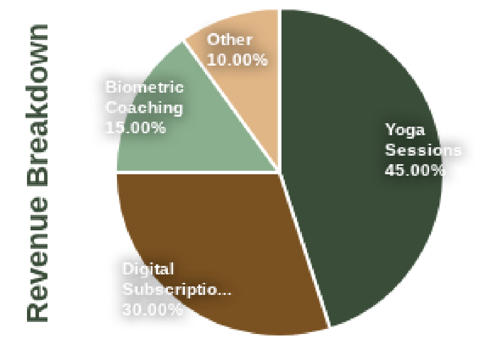
Revenue Formation	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Yoga Sessions	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*	*45.00%*
Digital Subscriptions	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*	*30.00%*
Biometric Coaching	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*	*15.00%*
Other	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*	*10.00%*
Yoga Sessions	6,261	6,261	6,261	7,513	7,513	7,513	9,182	9,182	9,182	10,434	10,434	10,434	100,170	172,836	258,783
Digital Subscriptions	4,174	4,174	4,174	5,009	5,009	5,009	6,122	6,122	6,122	6,956	6,956	6,956	66,780	115,224	172,522
Biometric Coaching	2,087	2,087	2,087	2,504	2,504	2,504	3,061	3,061	3,061	3,478	3,478	3,478	33,390	57,612	86,261
Other	1,391	1,391	1,391	1,670	1,670	1,670	2,041	2,041	2,041	2,319	2,319	2,319	22,260	38,408	57,507
Total Revenue (USD)	13,913	13,913	13,913	16,695	16,695	16,695	20,405	20,405	20,405	23,188	23,188	23,188	222,600	384,080	575,073

Total revenue is expected to reach $ 575,073 by year 3.

Main revenue driver are:

- Yoga Sessions which generates $ 258,783 by Year 3
- Digital Subscriptions which generates $ 172,522 by Year 3

Expected CAGR for total Revenue in Y1-Y3 is 60.73 %



COGS Calculation Details

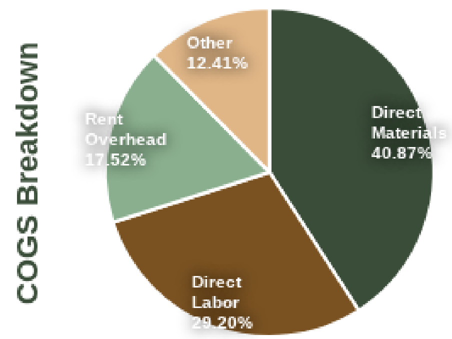
COGS Formation	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Direct Materials	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*24.50%*	*26.25%*	*28.00%*
Direct Labor	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*17.50%*	*18.75%*	*20.00%*
Rent Overhead	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*10.50%*	*11.25%*	*12.00%*
Other	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.44%*	*7.97%*	*8.50%*
Direct Materials	3,409	3,409	3,409	4,090	4,090	4,090	4,999	4,999	4,999	5,681	5,681	5,681	54,537	100,821	161,020
Direct Labor	2,435	2,435	2,435	2,922	2,922	2,922	3,571	3,571	3,571	4,058	4,058	4,058	38,955	72,015	115,015
Rent Overhead	1,461	1,461	1,461	1,753	1,753	1,753	2,143	2,143	2,143	2,435	2,435	2,435	23,373	43,209	69,009
Other	1,035	1,035	1,035	1,242	1,242	1,242	1,518	1,518	1,518	1,725	1,725	1,725	16,561	30,611	48,881
Total COGS (USD)	8,339	8,339	8,339	10,007	10,007	10,007	12,231	12,231	12,231	13,899	13,899	13,899	133,426	246,656	393,925

Total COGS is expected to reach '$ 393,925 by year 3.

Main revenue driver are:

- Direct Materials which generates $ 161,020 by Year 3
- Direct Labor which generates $ 115,015 by Year 3

Expected CAGR for total COGS in Y1-Y3 is 71.82 %



SG&A Calculation Details

OPEX Formation	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Payroll Expenses	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.09%*	*3.31%*	*3.53%*
Rent & Utilities	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.03%*	*1.10%*	*1.18%*
Communication Expenses	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.37%*	*0.39%*
Office supplies	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.21%*	*0.22%*	*0.24%*
Legal and Professional Fees	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.41%*	*0.44%*	*0.47%*
Marketing and Branding	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.55%*	*0.59%*	*0.63%*
Representation and Entertainment	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.14%*	*0.15%*	*0.16%*
Training and Development	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.34%*	*0.37%*	*0.39%*
Other Miscellaneous	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.75%*	*0.81%*	*0.86%*
Payroll Expenses	430	430	430	516	516	516	631	631	631	716	716	716	6,878	12,713	20,300
Rent & Utilities	143	143	143	172	172	172	210	210	210	239	239	239	2,293	4,225	6,786
Communication Expenses	47	47	47	57	57	57	69	69	69	79	79	79	757	1,421	2,243
Office supplies	29	29	29	35	35	35	43	43	43	49	49	49	467	845	1,380
Legal and Professional Fees	57	57	57	68	68	68	84	84	84	95	95	95	913	1,690	2,703
Marketing and Branding	77	77	77	92	92	92	112	112	112	128	128	128	1,224	2,266	3,623
Representation and Entertainment	19	19	19	23	23	23	29	29	29	32	32	32	312	576	920
Training and Development	47	47	47	57	57	57	69	69	69	79	79	79	757	1,421	2,243
Other Miscellaneous	104	104	104	125	125	125	153	153	153	174	174	174	1,670	3,111	4,946
Total SG&A (USD)	954	954	954	1,145	1,145	1,145	1,400	1,400	1,400	1,591	1,591	1,591	15,270	28,268	45,143

Sources: Company's Proprietary Planning

PaT Expectations

Income Statement (USD)	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Revenue	**13,913**	**13,913**	**13,913**	**16,695**	**16,695**	**16,695**	**20,405**	**20,405**	**20,405**	**23,188**	**23,188**	**23,188**	**222,600**	**384,080**	**575,073**
Yoga Sessions	6,261	6,261	6,261	7,513	7,513	7,513	9,182	9,182	9,182	10,434	10,434	10,434	100,170	172,836	258,783
Digital Subscriptions	4,174	4,174	4,174	5,009	5,009	5,009	6,122	6,122	6,122	6,956	6,956	6,956	66,780	115,224	172,522
Biometric Coaching	2,087	2,087	2,087	2,504	2,504	2,504	3,061	3,061	3,061	3,478	3,478	3,478	33,390	57,612	86,261
Other	1,391	1,391	1,391	1,670	1,670	1,670	2,041	2,041	2,041	2,319	2,319	2,319	22,260	38,408	57,507
COGS	**-8,339**	**-8,339**	**-8,339**	**-10,007**	**-10,007**	**-10,007**	**-12,231**	**-12,231**	**-12,231**	**-13,899**	**-13,899**	**-13,899**	**-133,426**	**-246,656**	**-393,925**
Direct Materials	-3,409	-3,409	-3,409	-4,090	-4,090	-4,090	-4,999	-4,999	-4,999	-5,681	-5,681	-5,681	-54,537	-100,821	-161,020
Direct Labor	-2,435	-2,435	-2,435	-2,922	-2,922	-2,922	-3,571	-3,571	-3,571	-4,058	-4,058	-4,058	-38,955	-72,015	-115,015
Rent Overhead	-1,461	-1,461	-1,461	-1,753	-1,753	-1,753	-2,143	-2,143	-2,143	-2,435	-2,435	-2,435	-23,373	-43,209	-69,009
Other	-1,035	-1,035	-1,035	-1,242	-1,242	-1,242	-1,518	-1,518	-1,518	-1,725	-1,725	-1,725	-16,561	-30,611	-48,881
Gross Profit	5,573	5,573	5,573	6,688	6,688	6,688	8,174	8,174	8,174	9,289	9,289	9,289	89,174	137,424	181,148
SG&A Personal Expenses	-430	-430	-430	-516	-516	-516	-631	-631	-631	-716	-716	-716	-6,878	-12,713	-20,300
SG&A Operating Expenses	-525	-525	-525	-629	-629	-629	-769	-769	-769	-874	-874	-874	-8,392	-15,555	-24,843
EBITDA	4,619	4,619	4,619	5,543	5,543	5,543	6,774	6,774	6,774	7,698	7,698	7,698	73,903	109,156	136,005
Depreciation	-4,655	-4,655	-4,655	-4,655	-4,655	-4,655	-4,655	-4,655	-4,655	-4,655	-4,655	-4,655	-55,860	-55,860	-55,860
EBIT	-36	-36	-36	888	888	888	2,119	2,119	2,119	3,043	3,043	3,043	18,043	53,296	80,145
Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit before Tax	-36	-36	-36	888	888	888	2,119	2,119	2,119	3,043	3,043	3,043	18,043	53,296	80,145
Tax	8	8	8	-186	-186	-186	-445	-445	-445	-639	-639	-639	-3,789	-11,192	-16,830
Profit after Tax (USD)	-28	-28	-28	701	701	701	1,674	1,674	1,674	2,404	2,404	2,404	14,254	42,104	63,314

Sources: Company's Proprietary Planning

Balance Sheet Statement

Balance Sheet (USD)	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Cash & Cash Equivalents	155,567	160,186	163,085	165,898	171,440	174,689	177,824	184,598	189,652	194,621	202,319	208,451	208,451	287,875	376,345
Accounts Receivable	13,913	13,913	13,913	16,695	16,695	16,695	20,405	20,405	20,405	23,188	23,188	23,188	23,188	40,008	59,903
Inventory	8,339	8,339	10,007	10,007	10,007	12,231	12,231	12,231	13,899	13,899	13,899	15,416	15,416	24,620	41,034
Prepaid Expenses	262	262	315	315	315	385	385	385	437	437	437	486	486	776	1,294
Deferred Tax Assets	8	15	23	-	-	-	-	-	-	-	-	-	-	-	-
Current Assets	178,089	182,715	187,342	192,914	198,457	204,000	210,844	217,619	224,393	232,144	239,842	247,540	247,540	353,280	478,576
Facility design and build-out (studio space, rooms, acoustics, lighting)	145,775	144,550	143,325	142,100	140,875	139,650	138,425	137,200	135,975	134,750	133,525	132,300	132,300	117,600	102,900
Premium biometric/biomechanics equipment (biofeedback sensors, motion capture, wearables integration)	67,457	66,313	65,170	64,027	62,883	61,740	60,597	59,453	58,310	57,167	56,023	54,880	54,880	41,160	27,440
Digital platform development and IT infrastructure (subscription backend, app, content delivery, high-security data)	67,457	66,313	65,170	64,027	62,883	61,740	60,597	59,453	58,310	57,167	56,023	54,880	54,880	41,160	27,440
Furnishings, interior branding, sensory optimization (high-design consumer experience, furniture, HVAC enhancements)	67,457	66,313	65,170	64,027	62,883	61,740	60,597	59,453	58,310	57,167	56,023	54,880	54,880	41,160	27,440
Non-Current Assets	348,145	343,490	338,835	334,180	329,525	324,870	320,215	315,560	310,905	306,250	301,595	296,940	296,940	241,080	185,220
Total Assets	526,234	526,205	526,177	527,094	527,982	528,870	531,059	533,179	535,298	538,394	541,437	544,480	544,480	594,360	663,796
Accounts Payable	262	262	262	315	315	315	385	385	385	437	437	437	437	810	1,294
Short-Term Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accrued Interest Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Tax Liabilities	-	-	-	164	350	537	982	1,427	1,872	2,511	3,150	3,789	3,789	11,192	16,830
Current Liabilities	262	262	262	478	665	851	1,366	1,811	2,256	2,948	3,587	4,226	4,226	12,002	18,124
Loans and Other Borrowings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-Current Liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	262	262	262	478	665	851	1,366	1,811	2,256	2,948	3,587	4,226	4,226	12,002	18,124
Paid-In Capital	526,000	526,000	526,000	526,000	526,000	526,000	526,000	526,000	526,000	526,000	526,000	526,000	526,000	526,000	526,000

Cash Flow Statement - Direct

Cash Flow Statement - Direct (USD)	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Initial Balance	164,599	155,567	160,186	163,085	165,898	171,440	174,689	177,824	184,598	189,652	194,621	202,319	-	208,451	287,875
Cash from Sales of Goods / Services	-	13,913	13,913	13,913	16,695	16,695	16,695	20,405	20,405	20,405	23,188	23,188	199,413	367,260	555,178
Payments to Employees / Vendors	-9,031	-9,294	-10,961	-11,100	-11,152	-13,376	-13,561	-13,631	-15,298	-15,437	-15,489	-17,007	-163,676	-283,756	-454,998
Advances Paid / Received	-	-	-52	-	-	-70	-	-	-52	-	-	-49	-486	-290	-518
Taxes Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-3,789	-11,192
Interest Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CF from Operating Activities	-9,031	4,619	2,899	2,813	5,543	3,249	3,134	6,774	5,054	4,968	7,698	6,132	35,251	79,424	88,470
Acquisition of															
Facility design and build-out (studio space, rooms, acoustics, lighting)	-	-	-	-	-	-	-	-	-	-	-	-	-147,000	-	-
Premium biometric/biomechanics equipment (biofeedback sensors, motion capture, wearables integration)	-	-	-	-	-	-	-	-	-	-	-	-	-68,600	-	-
Digital platform development and IT infrastructure (subscription backend, app, content delivery, high-security data)	-	-	-	-	-	-	-	-	-	-	-	-	-68,600	-	-
Furnishings, interior branding, sensory optimization (high-design consumer experience, furniture, HVAC enhancements)	-	-	-	-	-	-	-	-	-	-	-	-	-68,600	-	-
CF from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-352,800	-	-
Loans Received / Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments Received / Paid	-	-	-	-	-	-	-	-	-	-	-	-	526,000	-	-
CF from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	526,000	-	-
Ending Balance	155,567	160,186	163,085	165,898	171,440	174,689	177,824	184,598	189,652	194,621	202,319	208,451	208,451	287,875	376,345

Assumptions:

- invoices are paid in 30 days;
- inventory is built for the next month;
- half of admin expenses except salaries is prepaid;
- half of admin expenses except salaries is paid in 30 days;

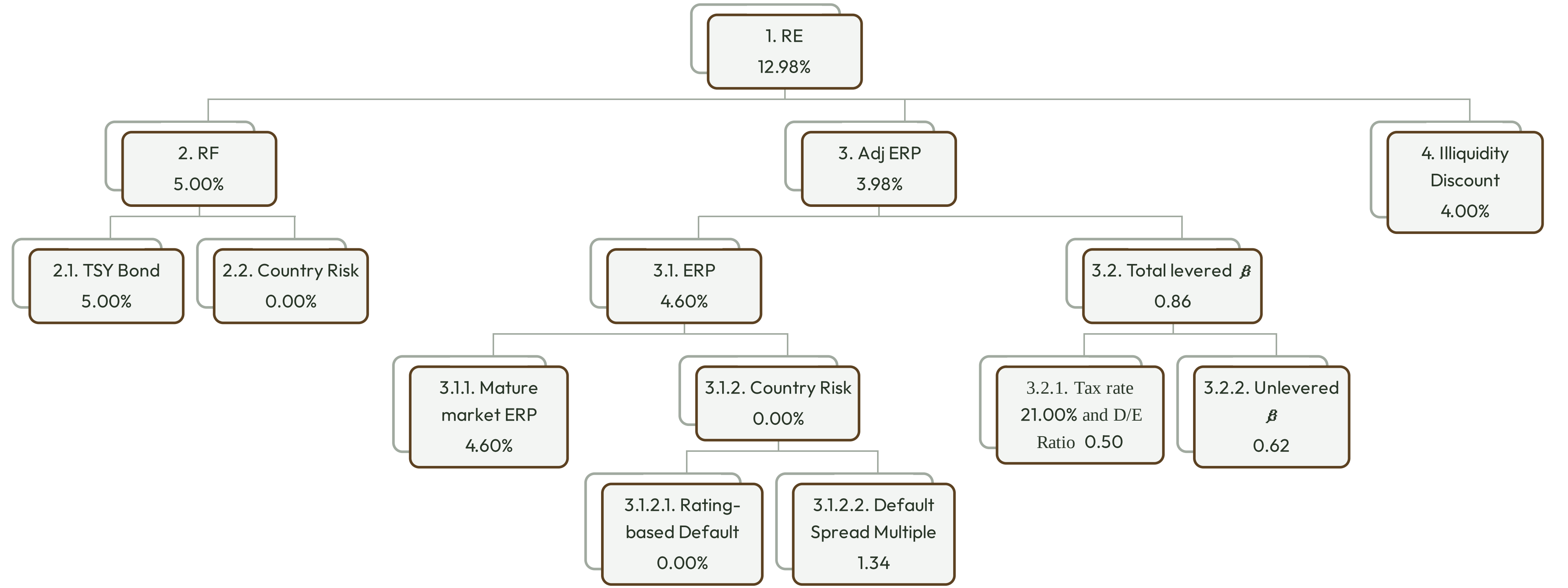
Cash Flow Statement - Indirect

Cash Flow Statement - Indirect (USD)	M1	M2	M3	M4	M5	M6	M7	M8	M9	M10	M11	M12	Y1	Y2	Y3
Initial Balance	164,599	155,567	160,186	163,085	165,898	171,440	174,689	177,824	184,598	189,652	194,621	202,319	-	208,451	287,875
EBIT	-36	-36	-36	888	888	888	2,119	2,119	2,119	3,043	3,043	3,043	18,043	53,296	80,145
Δ Receivables & Prepaids	-13,913	-	-52	-2,783	-	-70	-3,710	-	-52	-2,783	-	-49	-23,674	-17,111	-20,413
Δ Payables	262	-	-	52	-	-	70	-	-	52	-	-	437	373	484
Δ Inventory	-	-	-1,668	-	-	-2,224	-	-	-1,668	-	-	-1,517	-15,416	-9,204	-16,414
Δ Depreciation	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	4,655	55,860	55,860	55,860
Tax Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-3,789	-11,192
Interest Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CF from Operating Activities	-9,031	4,619	2,899	2,813	5,543	3,249	3,134	6,774	5,054	4,968	7,698	6,132	35,251	79,424	88,470
Acquisition of															
Facility design and build-out (studio space, rooms, acoustics, lighting)	-	-	-	-	-	-	-	-	-	-	-	-	-147,000	-	-
Premium biometric/biomechanics equipment (biofeedback sensors, motion capture, wearables integration)	-	-	-	-	-	-	-	-	-	-	-	-	-68,600	-	-
Digital platform development and IT infrastructure (subscription backend, app, content delivery, high-security data)	-	-	-	-	-	-	-	-	-	-	-	-	-68,600	-	-
Furnishings, interior branding, sensory optimization (high-design consumer experience, furniture, HVAC enhancements)	-	-	-	-	-	-	-	-	-	-	-	-	-68,600	-	-
CF from Investing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-352,800	-	-
Loans Received / Paid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Investments Received / Paid	-	-	-	-	-	-	-	-	-	-	-	-	526,000	-	-
CF from Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	526,000	-	-
Ending Balance	155,567	160,186	163,085	165,898	171,440	174,689	177,824	184,598	189,652	194,621	202,319	208,451	208,451	287,875	376,345

Assumptions:

invoices are paid in 30 days; half of admin expenses except salaries is prepaid;

Required Return on Equity Derivation



Sources: Aswath Damodaran, web search

Cost of Capital: CAPM Inputs

Methodology

Weighted Average Cost of Capital is calculated using Capital Asset Pricing Model (CAPM). Since the company is purely equity funded the WACC is equal to its Required Return on Equity R(E). The main research inputs used in calculations are based on studies published by professor at Stern School of Business Aswath Damodaran. Return on Equity R(E) is R(E)=R(F)+β ⁎ (ERP), where: R(F) is Risk Free Rate. The basis for calculation of R(F) is the average of the yield of USD 30 Year TSY Bond. The horizon. ERP is Mature Market Equity Risk Premium. It incorporates market estimates for Rating-Based Default Spread and Default Spread Multiple (β) is average equity betas of correspondingindustries. Despite the company has no debt, the unlevered beta was levered with industry average figures to reflect the long-term D/E ration in the capital structure. Additionally, Illiquidity Risk Premiumof 4% is added to the estimated Return on Equity to reflect risk associated with firm being Privately Held vs Publicly Traded Companies.

Additional Assumptions

To calculate the companies Firm Value, its future Free Cash Flow to Equity (FCFE) is discounted using estimated Required Return on Equity.

The 3rd-year projected cash flow is used as a representation of the long-term Free Cash Flow to the Equity (FCFE). This approach may understate the valuation because cash flows are expected to grow more aggressively in the first 10 years, and the growth from years 4 to 10 is not reflected in this calculation. Long-term growth rate of 5% is applied.

After discounting the cashflows and measuring the Firm Value it is adjusted to historical estimate of Start-up firm's survival rate. The allows to incorporate risk of start-ups fails.

Survival of new establishments

	Proportion of firms that were started in 1998 that survived through						
	Year 1	*Year 2*	*Year 3*	*Year 4*	*Year 5*	*Year 6*	*Year 7*
Natural resources	82.33%	69.54%	59.41%	49.56%	43.43%	39.96%	36.68%
Construction	80.69%	65.73%	53.56%	42.59%	36.96%	33.36%	29.96%
Manufacturing	84.19%	68.67%	56.98%	47.41%	40.88%	37.03%	33.91%
Transportation	82.58%	66.82%	54.70%	46.68%	38.21%	34.12%	31.02%
Information	80.75%	62.85%	49.49%	37.70%	31.24%	28.29%	24.78%
Financial activities	84.09%	69.57%	58.56%	49.24%	43.93%	40.34%	36.90%
Business services	82.32%	66.82%	55.13%	44.28%	38.11%	34.46%	31.08%
Health services	85.59%	72.83%	63.73%	55.37%	50.09%	46.47%	43.71%
Leisure	81.15%	64.99%	53.61%	43.76%	38.11%	34.54%	31.40%
Other services	80.72%	64.81%	53.32%	43.88%	37.05%	32.33%	28.77%
All firms	81.24%	65.77%	54.29%	44.36%	38.29%	34.44%	31.18%

http://pages.stern.nyu.edu/~adamodar/New_Home_Page/datafile/ctryprem.html https://pages.stern.nyu.edu/~adamodar/pdfiles/papers/younggrowth.pdf http://pages.stern.nyu.edu/~adamodar/

Business Valuation

DCF (USD)	Y1	Y2	Y3	Y4	Y5	Y6	Y7
Profit after Tax	**14,254**	**42,104**	**63,314**	**69,519**	**76,332**	**83,813**	**92,026**
Growth% Y4-Y7				9.80%	9.80%	9.80%	9.80%
Growth% Y7	3.50%						
WACC'	**12.98%**						
PV Y1-Y7 at Y0	12,617	32,986	43,905	42,670	41,469	40,303	39,169
PV Y7 --> Y0	427,700						
NPV (USD)	680,818						

Assumed 3Y Survival Rate 50%

Final Valuation $ 340,409

The valuation is conducted using the Discounted Cash Flow (DCF) method. In this method, the projected cash flows for a period of 7 years, along with a terminal value, are discounted at a rate of 12.98 % to determine the Firm Value.

Starting from year 3 onwards, the cash flows are estimated to grow at a rate of 9.80 %, which is consistent with the market Compound Annual Growth Rate (CAGR) trend. Beyond year 7, the cash flows are assumed to grow at a long-term growth rate of 3.50 %.

To account for the inherent risks associated with a start-up venture, the Firm Value is adjusted using the historical survival rate of newly established firms. As indicated by the study conducted by Aswath Damodaran, there was approximately 50% probability of survival for Information sector companies. Taking into account the project's current stage of development and risk profile, the final survival rate has been assumed at 50%. This adjustment allows to incorporate the risk profile of the business and provide a more comprehensive assessment of its value.

It is important to note that if the company can successfully navigate through its initial three years of operation, it is expected to have a significantly higher likelihood of becoming a going concern. This underscores the importance of demonstrating resilience and establishing a solid foundation during the critical early stages of the business.

Sources: Company's Proprietary Planning

Scenario Analysis: Narrative

Scenario analysis explores how external and internal factors influence key assumptions in financial planning. By analyzing potential positive and negative outcomes, company can better anticipate risks and opportunities when evaluating their future cash flows and overall valuation.

KPI	Scenario	Narrative	KPI affected by
Revenue	Positive	This scenario reflects a favorable market environment or a strategic breakthrough, leading to higher projected revenue. It showcases the potential rewards of scaling and innovative approaches.	higher by 15%
	Negative	This scenario accounts for challenging conditions such as economic downturns or market disruptions, forecasting a potential revenue decrease. It emphasizes the importance of adaptability and risk management.	lower by 15%
COGS	Positive	This scenario demonstrates the benefits of operational efficiency or cost-saving strategies, resulting in reduced COGS. It highlights the value of innovation in supply chain and operations.	lower by 20%
	Negative	This scenario addresses rising costs due to external pressures, resulting in an increase in COGS. It underlines the need for proactive cost-control measures.	higher by 20%
Discount Rate (RoE)	Positive	This scenario assumes a decrease in the discount rate (RoE) due to improved market conditions, lower perceived risk, or favorable macroeconomic factors. A lower discount rate increases the present value of future cash flows, enhancing the...	lower by 10%
		This scenario models an increase in the discount rate (RoE) driven by higher market risk, macroeconomic instability, or industry-	

Scenario Analysis: Results

Scenario analysis explores how external and internal factors influence key assumptions in financial planning. By analyzing potential positive and negative outcomes, company can better anticipate risks and opportunities when evaluating their future cash flows and overall valuation.

Scenario Analysis			Revenue		COGS		Discount Rate	
	KPIs	Base	Positive	Negative	Positive	Negative	Positive	Negative
Input	Revenue	no impact	15%	-15%	no impact	no impact	no impact	no impact
	COGS	no impact	no impact	no impact	-20%	20%	no impact	no impact
	RoE	no impact	no impact	no impact	no impact	no impact	-10%	10%
Output	Revenue Y3	$ 575,073	$ 661,334	$ 488,812	$ 575,073	$ 575,073	$ 575,073	$ 575,073
	Gross Profit Y3	$ 181,148	$ 208,320	$ 153,976	$ 259,933	$ 102,363	$ 181,148	$ 181,148
	GP Margin	31%	31%	31%	45%	18%	31%	31%
	EBITDA Y3	$ 136,005	$ 156,406	$ 115,604	$ 214,790	$ 57,220	$ 136,005	$ 136,005
	EBITDA Margin	24%	24%	24%	37%	10%	24%	24%
	Net Profit Y3	$ 63,314	$ 79,431	$ 47,198	$ 125,555	$ 1,074	$ 63,314	$ 63,314
	Profit Margin	11%	12%	10%	22%	0%	11%	11%
	Final Valuation	$ 340,409	$ 430,198	$ 250,620	$ 677,224	$ 3,594	$ 401,780	$ 294,073

Stress Test: Growth Under Pressure

Stress tests provide a comprehensive view of how businesses might perform under extreme conditions, enabling better preparation for the uncertainties of challenges.

Scenario Name

Growth Under Pressure

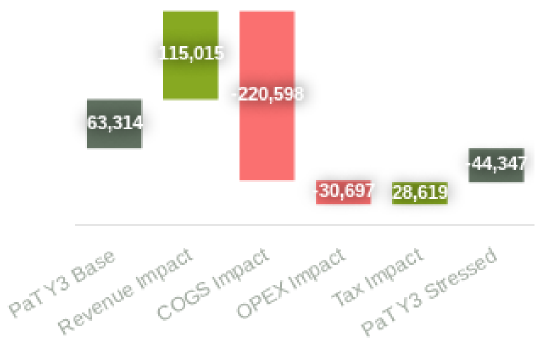
Story

This scenario explores the challenges of managing rapid growth while dealing with operational bottlenecks. A surge in demand and revenue places significant strain on supply chains and internal processes. Despite achieving higher sales volumes, inefficiencies in scaling lead to increased costs and a heightened risk perception, keeping the discount rate elevated. 'Growth Under Pressure' examines how businesses can balance seizing growth opportunities while investing in infrastructure, talent, and systems to support scalability.

KPIs impact

KPI	Impact
Revenue	Higher by 20%
COGS	Higher by 30%
OPEX	Higher by 40%
Discount Rate	unaffected

Results

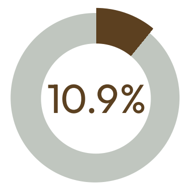


-$ 238,772
Valuation

$ 690,088
Revenue Y3

-$ 276
EBITDA

-$ 44,347
Profit After Tax



Gross Profit Margin Y3

EBITDA Margin Y3

Stress Test: The Perfect Storm

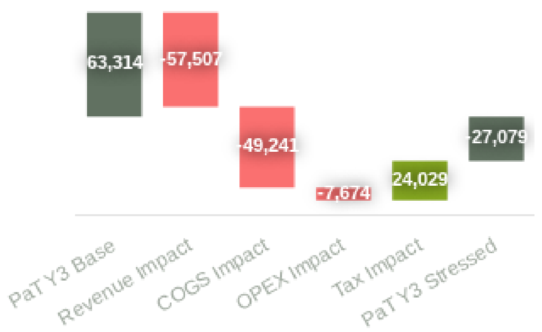
Stress tests provide a comprehensive view of how businesses might perform under extreme conditions, enabling better preparation for the uncertainties of challenges.

Scenario Name	Story
The Perfect Storm	This scenario simulates the convergence of adverse market conditions and rising operational challenges. A sharp downturn in market demand coincides with increased costs due to inflation and supply chain disruptions. The combination results in a dual hit to both top-line revenue and operational margins. Additionally, external factors such as economic instability elevate the discount rate, amplifying the pressure on future cash flows. Businesses facing 'The Perfect Storm' must focus on resilience through diversified revenue streams, cost-control measures, and contingency planning.

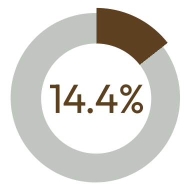
KPIs impact

Revenue Lower by 10%	**COGS** Higher by 25%
OPEX Higher by 30%	**Discount Rate** Higher by 10%

Results

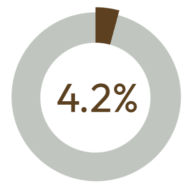


-$ 130,608 Valuation	$ 517,566 Revenue Y3
$ 21,582 EBITDA	-$ 27,079 Profit After Tax



Gross Profit Margin Y3

EBITDA Margin Y3



Sensitivity Analysis: SAM & SOM

This sensitivity analysis evaluates the potential impact of changes in Serviceable Addressable Market (SAM) and Serviceable Obtainable Market (SOM) on key financial metrics. By simulating percentage variations in SAM and SOM, this analysis helps identify how shifts in market assumptions affect revenue, profitability, and overall valuation.

		SAM						SOM					
		-20%	-10%	-5%	5%	10%	20%	-9%	-6%	-3%	3%	6%	9%
Revenue	Y1	$ 178,080	$ 200,340	$ 211,470	$ 233,730	$ 244,860	$ 267,120	$ 202,566	$ 209,244	$ 215,922	$ 229,278	$ 235,956	$ 242,634
	Y2	$ 307,264	$ 345,672	$ 364,876	$ 403,284	$ 422,488	$ 460,896	$ 349,513	$ 361,036	$ 372,558	$ 395,603	$ 407,125	$ 418,648
	Y3	$ 460,058	$ 517,566	$ 546,319	$ 603,827	$ 632,580	$ 690,088	$ 523,317	$ 540,569	$ 557,821	$ 592,325	$ 609,577	$ 626,830
Gross Profit	Y1	$ 71,339	$ 80,256	$ 84,715	$ 93,632	$ 98,091	$ 107,008	$ 81,148	$ 83,823	$ 86,498	$ 91,849	$ 94,524	$ 97,199
	Y2	$ 109,939	$ 123,682	$ 130,553	$ 144,295	$ 151,166	$ 164,909	$ 125,056	$ 129,179	$ 133,301	$ 141,547	$ 145,669	$ 149,792
	Y3	$ 144,918	$ 163,033	$ 172,091	$ 190,205	$ 199,263	$ 217,378	$ 164,845	$ 170,279	$ 175,714	$ 186,582	$ 192,017	$ 197,451
GP Margin	Y1	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%	40%
	Y2	36%	36%	36%	36%	36%	36%	36%	36%	36%	36%	36%	36%
	Y3	32%	31%	31%	32%	31%	31%	31%	31%	31%	32%	31%	32%
EBITDA	Y1	$ 59,123	$ 66,513	$ 70,208	$ 77,598	$ 81,294	$ 88,684	$ 67,252	$ 69,469	$ 71,686	$ 76,120	$ 78,337	$ 80,554
	Y2	$ 87,325	$ 98,240	$ 103,698	$ 114,613	$ 120,071	$ 130,987	$ 99,332	$ 102,606	$ 105,881	$ 112,430	$ 115,705	$ 118,980
	Y3	$ 108,804	$ 122,404	$ 129,205	$ 142,805	$ 149,605	$ 163,206	$ 123,764	$ 127,845	$ 131,925	$ 140,085	$ 144,165	$ 148,245
EBITDA Margin	Y1	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%	33%
	Y2	28%	28%	28%	28%	28%	28%	28%	28%	28%	28%	28%	28%
	Y3	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%	24%
Net Profit	Y1	$ 2,577	$ 8,416	$ 11,335	$ 17,173	$ 20,092	$ 25,931	$ 9,000	$ 10,751	$ 12,503	$ 16,006	$ 17,757	$ 19,509
	Y2	$ 24,857	$ 33,480	$ 37,792	$ 46,415	$ 50,727	$ 59,350	$ 34,343	$ 36,930	$ 39,517	$ 44,691	$ 47,278	$ 49,865
	Y3	$ 41,826	$ 52,570	$ 57,942	$ 68,687	$ 74,059	$ 84,803	$ 53,644	$ 56,868	$ 60,091	$ 66,538	$ 69,761	$ 72,984
Profit Margin	Y1	1%	4%	5%	7%	8%	10%	4%	5%	6%	7%	8%	8%
	Y2	8%	10%	10%	12%	12%	13%	10%	10%	11%	11%	12%	12%
	Y3	9%	10%	11%	11%	12%	12%	10%	11%	11%	11%	11%	12%
Final Valuation		$ 220,690	$ 280,549	$ 310,479	$ 370,339	$ 400,268	$ 460,128	$ 286,535	$ 304,493	$ 322,451	$ 358,367	$ 376,325	$ 394,282

Glossary

Abbreviations

Adj – Adjusted
Admin – Administrative Expense
Av – Average
b – Billions of
B2B – Business to Business
B2C – Business to Customer
C-level – Chief level
CAGR – Compounded Annual Growth Rate
CAPEX – Capital Expenditure
CAPM – Capital Asset Pricing Model
CBDO – Chief Business Development Officer
CEO – Chief Executive Officer
CF – Cash FLow
CFO – Chief Financial Officer
COGS – Cost of OODS Sold
CPO – Chief Product Officer
CTO – Chief Technology Officer
D/E – Debt to Equity
DCF – Discounted Cash Flow
Depr. – Depreciation
Dev – Developer
EBIT – Earnings Before Interest and Taxes
EBITDA – Earnings Before Interest, Axes, Depreciation, and Amortization
HR – Human Resources
Inv. – Inventory
k – Thousands of
KPI – Key Performance Indicators
LE – Legal Entity
LFY – Last Fiscal Year
LLM – Large Language Model
m – Millions of
MTD – Month-To-Date
MVP – Minimum Viable Product
NDA – Non-Disclosure Agreement
NFT – Non-Fungible Token
NPV – Net Present Value
OPEX – Operating Expense
P&L – A Profit and Loss (P&L) Statement
PaT – Profit after Tax
PbT – Profit before Tax
PE – Private Equity
PL – Profit and Loss
POC – Proof of Concept
PPE – Property, Plant, and equipment
PV – Present Value
RE – Return on Equity

Disclaimer

The following information and valuation analysis are provided for informational purposes only and do not constitute financial or investment advice. This presentation is based on assumptions, projections, and historical data, which are subject to inherent uncertainties and risks.

Please note that the valuation results presented here are based on the Discounted Cash Flow (DCF) method and various assumptions, including projected cash flows, growth rates, discount rates, and survival rates. These assumptions are subject to change and may not accurately reflect future market conditions or the performance of the business.

The valuation does not guarantee future financial performance or the accuracy of the projections. Actual results may differ materially from those presented in this analysis due to numerous factors, including but not limited to changes in economic conditions, market dynamics, competition, regulatory factors, and unforeseen events.

Investors and stakeholders are advised to conduct their own independent research, seek professional advice, and carefully consider their individual investment objectives, risk tolerance, and financial situation before making any investment decisions. The information provided in this presentation should not be relied upon as the sole basis for making investment decisions.

Furthermore, no representation or warranty, express or implied, is made regarding the accuracy, completeness, reliability, or availability of the information and analysis presented in this presentation. We disclaim any liability for any loss or damage, including but not limited to indirect or consequential loss information provided.

Past performance is not indicative of future results. Any historical financial information included in this presentation is provided for reference purposes only and may not reflect the current financial position or performance of the business.

The valuation presentation is intended solely for the recipient's use and may not be reproduced, redistributed, or disclosed, in whole or in part, without the prior written consent of the company.
If you have any questions or concerns about this presentation or its contents, please contact our office at sdcs or call us at .