



Marijuana Dispensary

BUSINESS PLAN


Sit back, relax and get high




Prepared By

 **John Doe**

 (650) 359-3153

 10200 Bolsa Ave, Westminster, CA, 92683

 info@example.com


 <http://www.example.com>

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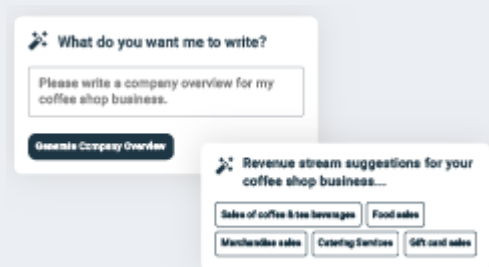
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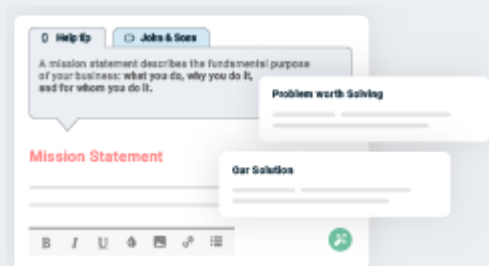
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1.

Executive Summary

Company Summary

Market Opportunities

Start-up Summary

Financial Summary

Company Summary

☐ MariMed

MariMed is a brand of marijuana dispensary/retail store that will provide an unparalleled patient shopping experience.

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Start writing here..

☐ MariMed

Aside from the dispensing of marijuana plant material and concentrates which is our core product, MariMed will sell a wide range of additional Medicinal Cannabis-Infused products such as edibles and topicals. We will also engage in the sale of accessories.

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Products & Services

Start writing here..

Market Opportunities

☐ MariMed

Over 60% of the U.S. population now lives in states that have legalized some form of cannabis use and sales.

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Start-up Summary

The business will be fully funded at \$0.0 million. This will include the total capital cost of over \$0.0 million, leaving nearly \$0.0 million as working capital.

Table 1. Start-up expenses

| | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
|--|----------------|----------------|----------------|----------------|
| CAPEX | | | | |
| Land & Development | 0 | 0 | 0 | 0 |
| Space improvements including finishing/painting, kitchen, office space, bathrooms, etc. | 100,000 | 0 | 0 | 0 |
| Security system including multiple cameras feeds and metal/weapons detectors | 20,000 | 0 | 0 | 0 |
| Furniture, Display Counters, Refrigerators, Freezers, multiple post/ Cash Registers, Registration Computer, Commercial Label Printer, Storage Hardware, and Shelving | 50,000 | 0 | 0 | 0 |
| Cost for Computer Software (Accounting Software, payroll software, CRM Software, Microsoft Office, QuickBooks) | 2,000 | 0 | 0 | 0 |
| OPEX | | | | |
| Direct Costs | 243,996 | 404,386 | 450,455 | 496,524 |
| Initial & General Costs | 50,400 | 3,900 | 3,900 | 3,900 |
| Operating Expenses, including salaries | 83,201 | 113,949 | 127,773 | 128,221 |
| Marketing & Sales Expenses | 24,230 | 26,314 | 26,314 | 26,314 |
| Misc. | 2,707 | 4,079 | 4,102 | 4,124 |
| Total | 576,535 | 552,628 | 612,543 | 659,083 |

Financial Summary

MariMed

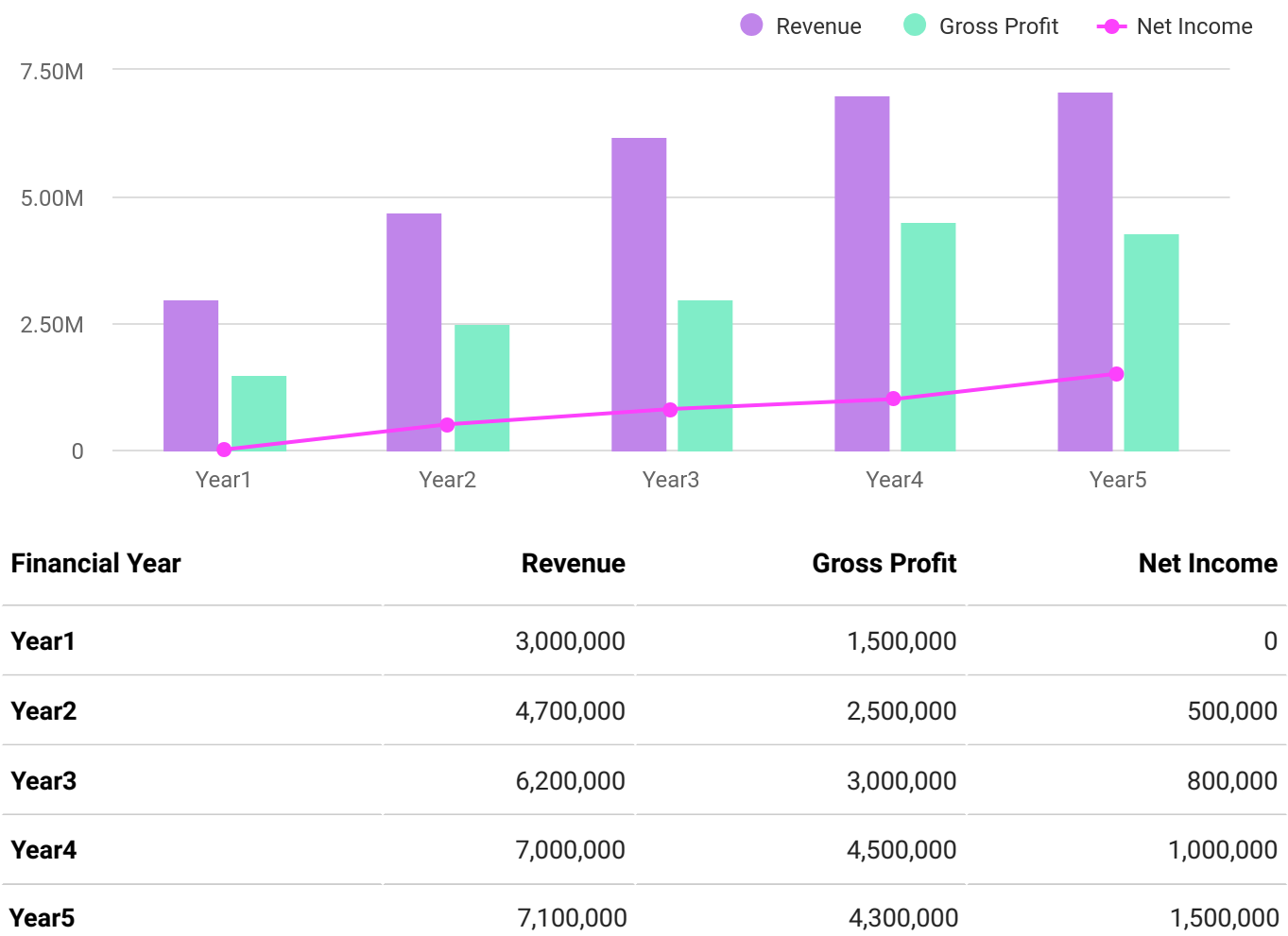
MariMed will fund its startup costs largely through personal savings and private investments.

From a total investment of \$0.0 million, MariMed is expected to generate nearly \$0.0 million in

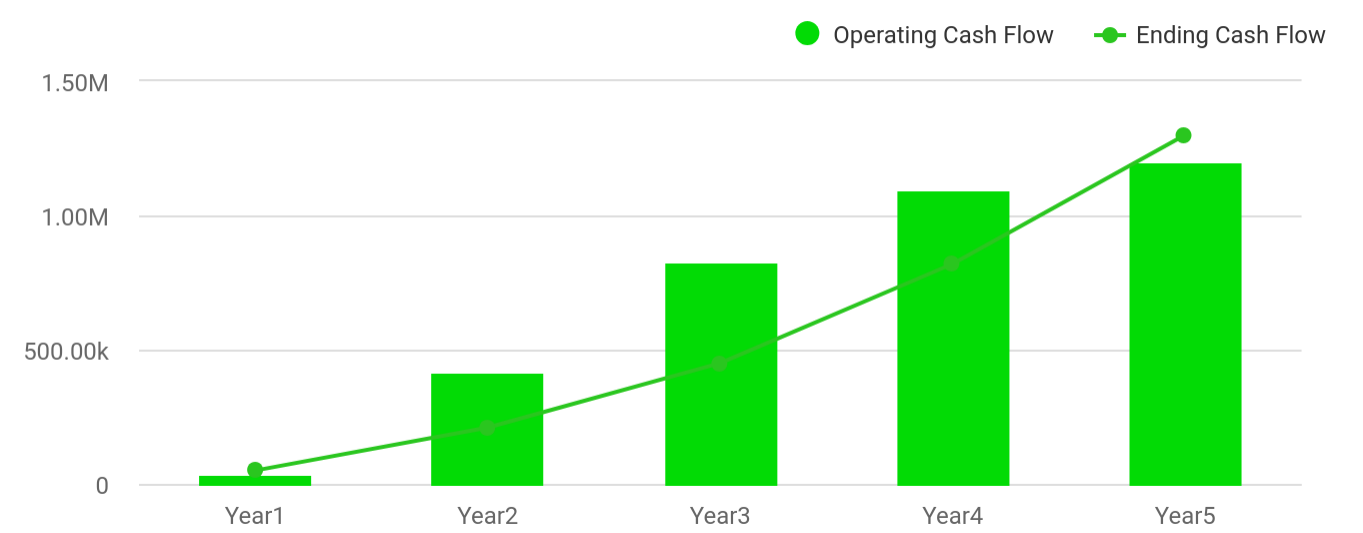
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Revenue & Profit Forecast



Cash Flow Forecast



| Financial Year | Operating Cash Flow | Ending Cash Flow |
|----------------|---------------------|------------------|
| Year1 | 40,000 | 50,000 |
| Year2 | 420,000 | 210,000 |
| Year3 | 830,000 | 450,000 |
| Year4 | 1,100,000 | 820,000 |
| Year5 | 1,200,000 | 1,300,000 |

Direct and Indirect Social Impacts

The company will create more than 500+ new jobs in the country with over \$0.5 million salaries, \$0.02 Social Security taxes, \$0.01 Million Medicare taxes, and \$0.02 Million for Insurance each year. The company also intends 0.5% of sales will be allocated to the schools and different community programs.

Table 2. Taxes flow

| | Year1 | Year2 | Year3 | Year4 | Year5 |
|--------------------|---------|---------|-----------|-----------|-----------|
| Federal Tax | 527,807 | 809,493 | 1,053,356 | 1,185,449 | 1,185,449 |
| State Tax | 70,578 | 133,474 | 191,590 | 224,859 | 225,251 |
| Community Programs | 15,517 | 23,798 | 30,967 | 34,851 | 34,851 |

2.

Market Analysis

Global Market

North American Marijuana Market

The U.S. Marijuana Market

U.S. marijuana Retail Market

California marijuana Industry

SWOT Analysis

Global Market

☐ MariMed

The global legal marijuana market amounted to \$9.5 billion in 2017, growing by 37 percent on the year, according to the report "The Road Map to a \$57 Billion Worldwide Market".

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☐ MariMed

The initial decision by many U.S. states and Canada to create medical-only marijuana regulations prompted many other countries to act similarly while legalization of adult recreational use in California and Canada triggered a second wave of legalization.

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Key Trends

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North American Marijuana Market

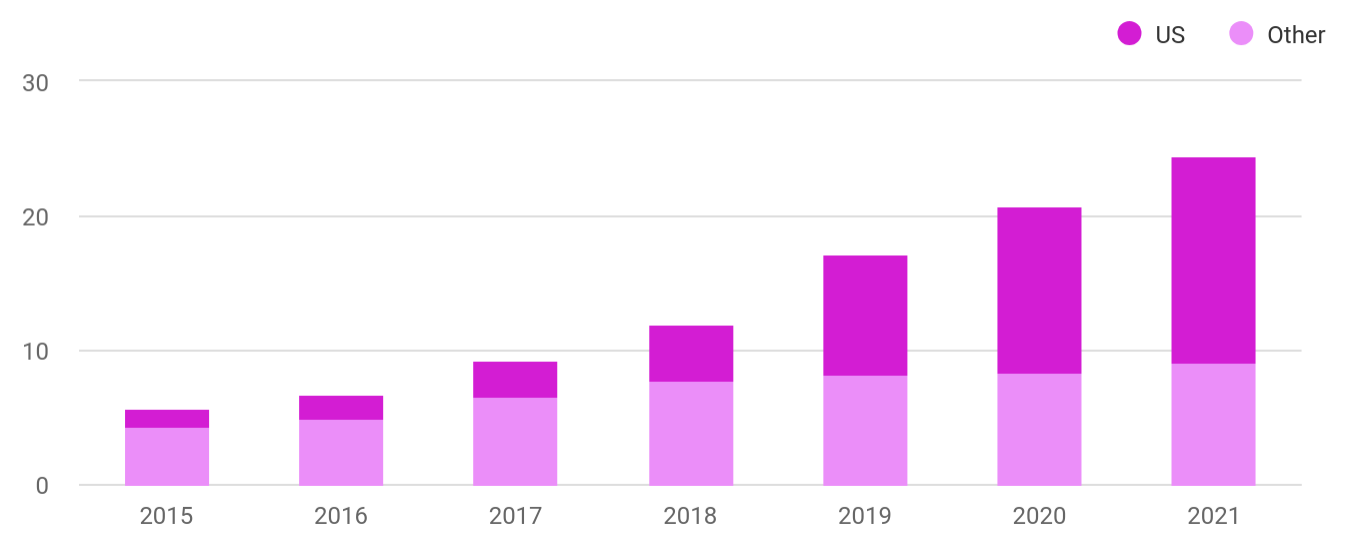
☐ MariMed

The North America legal marijuana market amounted to \$12 billion in 2018, growing by 30 percent on the year. The largest market was the United States, which totaled \$10.4 billion. It was followed by Canada with \$1.6 billion.

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Medical and recreational cannabis sales forecast, billion



The U.S. Marijuana Market

MariMed

In 2018, 62% of Americans report supporting cannabis legalization, double what it was in 2000 (31%)⁵. Although the use of cannabis is illegal under federal law and the federal government classifies cannabis as a schedule 1 drug, more than 60% of the U.S. states have legalized cannabis for medical or recreational use.

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U.S. marijuana Retail Market

MariMed

The expected growth came after a solid 2016 when recreational marijuana sales increased by 80% to reach \$1.8 billion. Colorado and Washington led the charge, while Oregon's adult-use market posted strong sales gains in its first full calendar year of operation.

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California marijuana Industry

MariMed

In 1996, California became the first state to allow for medical marijuana use. State voters approved Proposition 215, the law that made it legal for doctors to recommend marijuana to patients.

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Legalization

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MariMed

In California, the weather conditions are ideal for cultivating marijuana outside, while a lot of marijuana is also grown indoors in massive warehouses. The state's marketplace is also known for its decades-long experience developing marijuana strains. Third-g

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Market

Start writing here..

SWOT Analysis

Strength

- The building of dependable relationships with indoor and outdoor cultivators concentrates, and edibles manufacture across northern and southern California
- Diversified, Strategic Partnerships
- Extensive industry
- Knowledge

Weakness

- Enhanced risk of banking / financial / IRS scrutiny
- Lack of professional workforce for a marijuana industry
- High starting capital

Opportunity

- High growth industry
- Growing interest and demand for natural, alternative medicine
- The trend toward greater marijuana legalization, including the use of marijuana for recreational purposes
- A significant drop in wholesale pricing
- Global Market

Threat

- Enforcement of federal law
- Possible marijuana law changing
- Indicators of a slowed global economy
- Large companies entering the market

3.

Marketing Strategy & Implementation

Marketing Strategy

Sales Forecast

Marketing Strategy

📁 MariMed

Because marijuana is illegal under federal law, state governments and online advertising platforms are placing strict rules on how companies can market their products.

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Marketing Plan

Start writing here..

📁 MariMed

Aside from marijuana which is our core product, MariMed dispensary/retail store will retail a wide range of Medicinal marijuana Infused to customers who are based in Location and every other city where our stores will be opened. We will also engage in the

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Target Customers

Start writing here..

Sales Forecast

📁 MariMed

During the first year, the Company expects to generate about \$0,000,000 in revenue.

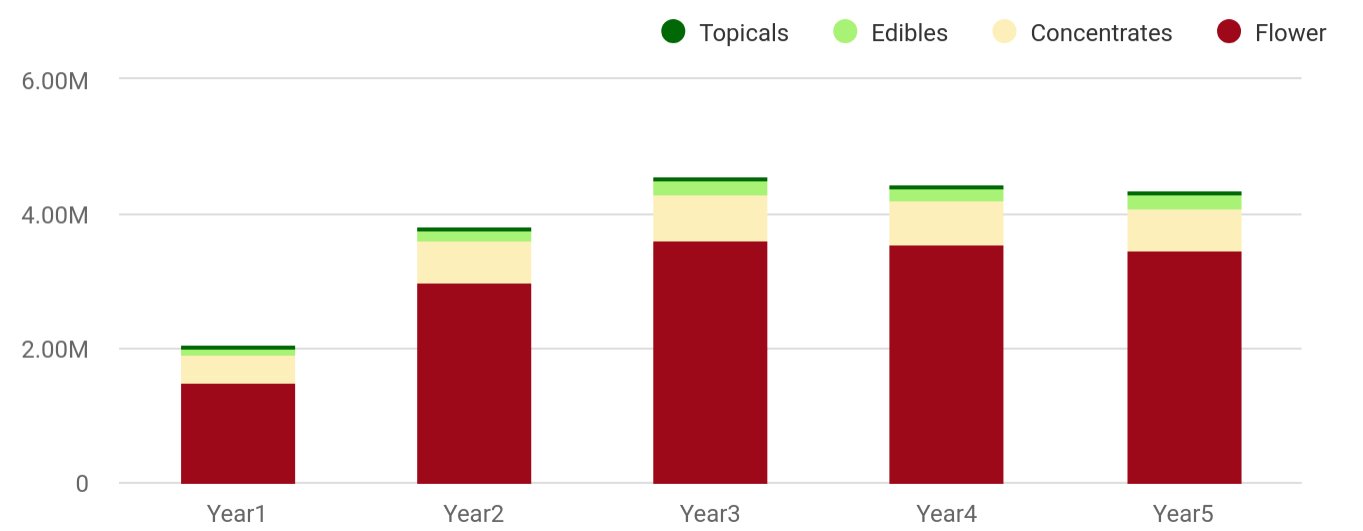
From the second year, Company will generate income from \$3,500-\$7,000 a day for the first few

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Assumptions

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Sales forecast

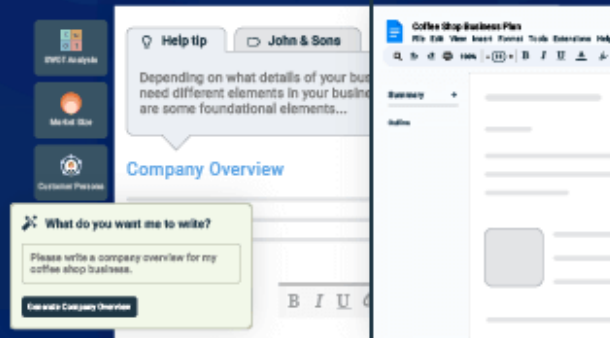


| Financial Year | Topicals | Edibles | Concentrates | Flower |
|----------------|----------|---------|--------------|-----------|
| Year1 | 50,000 | 100,000 | 400,000 | 1,500,000 |
| Year2 | 60,000 | 150,000 | 600,000 | 3,000,000 |
| Year3 | 70,000 | 200,000 | 700,000 | 3,600,000 |
| Year4 | 50,000 | 200,000 | 650,000 | 3,550,000 |
| Year5 | 60,000 | 210,000 | 650,000 | 3,450,000 |

Start writing here..

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4.

Operating Plan

Dispensary/Retail Store Location and Facilities

Physical Security Plan

Video Surveillance

Laboratory Testing Requirements

Packaging and Labeling Requirements

THC Limits

Dispensary/Retail Store Location and Facilities

☐ MariMed

The physical address of our retail shop facility will be:



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Location and Building Specifications

Start writing here..

☐ MariMed

A floor plan of the retail store detailing the location of the following:

- A: All entrances and exits

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Floor Plan

Start writing here..

☐ MariMed

The main objectives of our security lighting system at the store are to illuminate dark areas and detect and recognize the movement in the protected area. The best vision with outdoor lighting is obtained from downward directed and shielded security lighting that

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Lighting

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☐ MariMed

Once each facility is operational, we will employ the name of the company, a private company that will provide security guards. Uniformed armed and unarmed security personnel will be on-site monitoring the facility during hours of operation. All security pers

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Guards

Start writing here..

Physical Security Plan

☐ MariMed

We will secure the perimeter of our facilities to prevent unauthorized intrusion. With our store, we plan to use one or more of the following critical elements to secure the perimeter of our building: security fencing, security guards, and electronic surveillance.

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Start writing here..

☐ MariMed

The property has a total of number common parking spaces on its premises in the front of the building with another number in the rear of the building. These spaces will easily accommodate customers' traffic. There also is an abundance of neighborhood parking.

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Customers Access

Start writing here..

☐ MariMed

Movement within the facility will be tightly controlled. All main access doors, doors to the store will require key cards and electronic passcodes. In addition, customers will need to buzz in from the waiting room as described above. Only permitted employees

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Internal Access-Point Control

Start writing here..

☐ MariMed

MariMed has limited access areas. MariMed ensures that the secured areas are accessible only to the licensee, licensee representatives, and authorized personnel, service personnel, or distributors.

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Limited Access to Secured Areas and Visitors

Start writing here..

☐ MariMed

We will install a comprehensive electronic security system with video surveillance/recording capability, third-party monitoring, intrusion detection, and panic buttons.

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Electronic Security System

Start writing here..

Video Surveillance

☐ MariMed

We will employ state-of-the-art external and internal cameras, each with a minimum resolution capacity of 1280x720 pixels. All video footage will be stored for a minimum of 90 days. Recordings are subject to inspection. This is sufficient to allow facial

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Start writing here..

☐ MariMed

MariMed anticipates contracting with a vendor to help deter, detect, and document security events at each facility from a remote location. The vendor will monitor for fire and for the security breach of doors or windows. Trained professionals from their

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Third-Party Monitoring

Start writing here..

☐ MariMed

Our alarm system will have motion detectors covering entryways and exits, hallways, the retail sales floor, storage rooms, and windows.

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Intrusion and Motion Detection

Start writing here..

☐ MariMed

We shall install, maintain, and use a professionally monitored robbery and burglary alarm system; which meet the following requirements:

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Burglary Alarm System

Start writing here..

☐ MariMed

Panic buttons will be installed

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Panic Buttons and Internal Communications

Start writing here..

☐ MariMed

The Processing Facility will comply with all local fire code requirements. Fire Prevention is a vital aspect of processing safety. As part of MariMed's commitment to the safety of our employees, we have developed a comprehensive Fire Plan to address

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Fire Security

Start writing here..

Laboratory Testing Requirements

☐ MariMed

- Untested marijuana goods cannot be sold by a retailer and must be destroyed. A retailer may not send marijuana goods to a distributor for testing.
- Untested mariiuaana goods manufactured or harvested before J

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Start writing here..

Packaging and Labeling Requirements

☐ MariMed

- A retailer shall not accept marijuana goods that are not properly packaged and labeled. A retailer shall not package or label marijuana goods, even if the marijuana goods were in inventory before July 1, 2018. However, for medicinal sales, retail

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THC Limits

☐ MariMed

Edible marijuana goods may not exceed 10 milligrams of THC per serving and may not exceed 100 milligrams of THC per package.

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For Edible marijuana Products

Start writing here..

☐ MariMed

- Non-edible marijuana products shall not contain more than 1,000 milligrams of THC per package if intended for sale only in the adult-use market.
- Non-edible mariiuaana products shall not contain more than 2.00

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For Non-edible marijuana Products

Start writing here..

5.

Organizational Structure

Personnel Plan

Ownership

MariMed

MariMed is a business that will be built on a solid foundation. From the outset, we have decided to recruit only qualified people to a man in various job positions in our company. We are quite aware of the rules and regulations governing the marijuana industry of

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Start writing here..

Personnel Plan

| Position | Year1 | Year2 | Year3 | Annual Salary |
|-------------------------------|-------|-------|-------|---------------|
| Operating Director | 1 | 1 | 1 | 50,000 + % |
| Admin and logistics personnel | 1 | 2 | 2 | 72,000 |
| Sales& Marketing Personnel | 1 | 3 | 5 | 60,000 |
| Security | 1 | 2 | 2 | 50,000 |

Ownership



John Doe

CEO & Owner - johnd@example.com

John Doe will serve as Owner and Chief Executive of MariMed Dispensaries Inc. Mr. John will be responsible for the day to day operation of MariMed Dispensaries. Duties will include establishing relationships and negotiations with product vendors and landlords; as well as working with Realm store management in regards to sales initiatives, marketing, branding, and staff training. His efforts will ensure the Company presents the most professional and consumer-friendly brand in the Alberta retail cannabis industry.

Start writing here..

6.

Financial Plan

Funding analysis

Direct and Operating Expense Breakdown

Profit & Loss Forecast

Cash Flow Statement

Balance Sheet

Main Ratios

Funding analysis

The company intends to raise \$000,000 for 5 years with an ROI of 12% and a profit share of 5%. The first repayment will start from the 11th month.

Long-term debt schedule

| Long-term Debt | 1 | 2 | 3 | 4 | 5 | 6 |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| Long-Term Debt Beginning Balance | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 |
| Long-Term Debt Repayment | 0 | 0 | 0 | 0 | 0 | 0 |
| Long-Term Debt Ending Balance | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 |
| ROI | 6,500 | 6,565 | 6,631 | 6,697 | 6,764 | 6,832 |
| Profit Share (Investors) | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| Long-term Debt | 7 | 8 | 9 | 10 | 11 | 12 |
| Long-Term Debt Beginning Balance | 650,000 | 650,000 | 650,000 | 650,000 | 650,000 | 639,167 |
| Long-Term Debt Repayment | 0 | 0 | 0 | 0 | 10,833 | 10,833 |
| Long-Term Debt Ending Balance | 650,000 | 650,000 | 650,000 | 650,000 | 639,167 | 628,333 |
| ROI | 6,900 | 6,969 | 7,039 | 7,109 | 7,072 | 7,034 |
| Profit Share (Investors) | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| Long-term Debt | 13 | 14 | 15 | 16 | 17 | 18 |
| Long-Term Debt Beginning Balance | 628,333 | 617,500 | 606,667 | 595,833 | 585,000 | 574,167 |
| Long-Term Debt Repayment | 10,833 | 10,833 | 10,833 | 10,833 | 10,833 | 10,833 |
| Long-Term Debt Ending Balance | 617,500 | 606,667 | 595,833 | 585,000 | 574,167 | 563,333 |
| ROI | 6,996 | 6,958 | 6,919 | 6,880 | 6,840 | 6,800 |
| Profit Share (Investors) | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| Long-term Debt | 19 | 20 | 21 | 22 | 23 | 24 |
| Long-Term Debt BeginningBalance | 563,333 | 552,500 | 541,667 | 530,833 | 520,000 | 509,167 |
| Long-Term Debt Repayment | 10,833 | 10,833 | 10,833 | 10,833 | 10,833 | 10,833 |
| Long-Term Debt Ending Balance | 552,500 | 541,667 | 530,833 | 520,000 | 509,167 | 498,333 |

| | | | | | | |
|----------------------------------|---------|---------|---------|---------|---------|---------|
| ROI | 6,760 | 6,719 | 6,678 | 6,637 | 6,595 | 6,552 |
| Profit Share (Investors) | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| Long-term Debt | 25 | 26 | 27 | 28 | 29 | 30 |
| Long-Term Debt Beginning Balance | 498,333 | 487,500 | 476,667 | 465,833 | 455,000 | 444,167 |
| Long-Term Debt Repayment | 10,833 | 10,833 | 10,833 | 10,833 | 10,833 | 10,833 |
| Long-Term Debt Ending Balance | 487,500 | 476,667 | 465,833 | 455,000 | 444,167 | 433,333 |
| ROI | 6,509 | 6,466 | 6,423 | 6,378 | 6,334 | 6,289 |
| Profit Share (Investors) | 0 | 0 | 0 | 0 | 0 | 0 |

Direct and Operating Expense Breakdown

Direct Costs

| | Year1 | Year2 | Year3 | Year4 | Year5 |
|---------------------------|---------|-----------|-----------|-----------|-----------|
| Products Purchase | | | | | |
| Flowers | 583,779 | 1,071,133 | 1,076,365 | 1,076,365 | 1,076,365 |
| Concentrates | 225,084 | 412,990 | 415,007 | 415,007 | 415,007 |
| Edibles | 35,767 | 65,626 | 65,946 | 65,946 | 65,946 |
| Topicals | 3,700 | 6,789 | 6,822 | 6,822 | 6,822 |
| Other | 40,533 | 74,370 | 74,734 | 74,734 | 74,734 |
| Delivery Costs | | | | | |
| Delivery costs | 16,609 | 30,474 | 30,623 | 30,623 | 30,623 |
| Fuel | 5,424 | 9,951 | 10,000 | 10,000 | 10,000 |
| Other delivery costs | 0 | 0 | 0 | 0 | 0 |
| Other Direct Costs | | | | | |
| Other direct costs | 0 | 0 | 0 | 0 | 0 |
| Initial inventory | 71,588 | 0 | 0 | 0 | 0 |
| Other direct costs | 0 | 0 | 0 | 0 | 0 |
| Other direct costs | 0 | 0 | 0 | 0 | 0 |

| | Year1 | Year2 | Year3 | Year4 | Year5 |
|------------------------|-----------|-----------|-----------|-----------|-----------|
| Taxes | | | | | |
| marijuana Business Tax | 373,701 | 685,676 | 689,025 | 689,025 | 689,025 |
| Total | 1,356,183 | 2,357,009 | 2,368,523 | 2,368,523 | 2,368,523 |

Operating Expenses

| | Year1 | Year2 | Year3 | Year4 | Year5 |
|--|---------|---------|---------|---------|---------|
| Initial & General Costs | | | | | |
| Legal Fees& Licensing for setting up | 45,000 | 0 | 0 | 0 | 0 |
| Website/E-commerce platform development | 1,800 | 0 | 0 | 0 | 0 |
| Other Initial costs | 1,000 | 0 | 0 | 0 | 0 |
| Licensing and other legal fees (from the second year) | 0 | 30,000 | 30,000 | 30,000 | 30,000 |
| Professional Services, Commercial Insurance | 14,300 | 15,600 | 15,600 | 15,600 | 15,600 |
| Operating Expenses (retail business) | | | | | |
| Other Operating Expenses | 0 | 0 | 0 | 0 | 0 |
| Building Renting | 165,000 | 180,000 | 180,000 | 180,000 | 180,000 |
| Inventory, packaging supplies | 55,000 | 60,000 | 60,000 | 60,000 | 60,000 |
| Phone, internet and utility | 27,500 | 30,000 | 30,000 | 30,000 | 30,000 |
| Building Maintenance | 0 | 0 | 0 | 0 | 0 |
| Property Taxes | 0 | 0 | 0 | 0 | 0 |
| Community Service (% of gross receipts) | 15,517 | 23,798 | 30,967 | 34,851 | 34,851 |
| Marketing & Sales Expenses | | | | | |
| Marketing Expenses, including PR, Branding, Online and Offline advertising | 22,917 | 25,000 | 25,000 | 25,000 | 25,000 |
| Misc. | 15,012 | 16,720 | 17,078 | 17,273 | 17,273 |
| Salaries & Benefits | 270,383 | 338,218 | 372,613 | 372,613 | 372,613 |
| Total | 633,428 | 719,336 | 761,258 | 765,336 | 765,336 |

Profit & Loss Forecast

| | 2024 | 2025 | 2026 |
|--------------------------------|----------------|----------------|----------------|
| Revenue | \$1,543,983.55 | \$4,068,736.20 | \$7,099,731.55 |
| Cannabis Flower Sales | \$106,440.60 | \$151,758.70 | \$216,371.40 |
| Unit Sales | 10,644 | 15,176 | 21,637 |
| Unit Price | \$10 | \$10 | \$10 |
| Edible Cannabis Products | \$100,589.55 | \$127,571.10 | \$161,791.95 |
| Unit Sales | 6,706 | 8,505 | 10,786 |
| Unit Price | \$15 | \$15 | \$15 |
| Cannabis-Infused Beverages | \$1,336,953.40 | \$3,789,406.40 | \$6,721,568.20 |
| Users | 9,129 | 20,043 | 33,093 |
| Recurring Charges | \$20 | \$20 | \$20 |
| Cost Of Sales | \$130,724.60 | \$209,294.22 | \$335,086.91 |
| General Costs | \$130,724.60 | \$209,294.22 | \$335,086.91 |
| Cannabis Cultivation | \$82,641.99 | \$132,312.44 | \$211,836.43 |
| Cultivation Supplies | \$60,103.26 | \$96,227.26 | \$154,062.84 |
| Utilities for Cultivation | \$22,538.73 | \$36,085.18 | \$57,773.59 |
| Product Manufacturing | \$48,082.61 | \$76,981.78 | \$123,250.48 |
| Manufacturing Supplies | \$30,051.66 | \$48,113.82 | \$77,031.82 |
| Packaging Materials | \$18,030.95 | \$28,867.96 | \$46,218.66 |
| Revenue Specific Costs | \$0 | \$0 | \$0 |
| Personnel Costs (Direct Labor) | \$0 | \$0 | \$0 |
| Gross Margin | \$1,413,258.95 | \$3,859,441.98 | \$6,764,644.64 |

| | 2024 | 2025 | 2026 |
|----------------------------------|-----------------------|-----------------------|-----------------------|
| Gross Margin (%) | 91.53% | 94.86% | 95.28% |
| | | | |
| Operating Expense | \$1,054,651.04 | \$1,497,463.39 | \$2,447,121.60 |
| Payroll Expense (Indirect Labor) | \$709,740 | \$738,234.60 | \$767,965.92 |
| Cultivation Team | \$276,240 | \$289,629.60 | \$303,718.68 |
| Master Grower | \$78,000 | \$83,460 | \$89,302.20 |
| Cultivation Assistants | \$198,240 | \$206,169.60 | \$214,416.48 |
| Processing and Quality Control | \$223,500 | \$230,205 | \$237,111.24 |
| Quality Control Specialist | \$66,000 | \$67,980 | \$70,019.40 |
| Processing Technicians | \$157,500 | \$162,225 | \$167,091.84 |
| Sales and Marketing | \$210,000 | \$218,400 | \$227,136 |
| Sales Manager | \$75,000 | \$78,000 | \$81,120 |
| Marketing Specialists | \$135,000 | \$140,400 | \$146,016 |
| General Expense | \$344,911.04 | \$759,228.79 | \$1,679,155.68 |
| Facility Costs | \$84,000 | \$156,249.38 | \$650,873.12 |
| Rent | \$72,000 | \$141,136.32 | \$628,036.29 |
| Utilities | \$12,000 | \$15,113.06 | \$22,836.83 |
| Operational Expenses | \$64,903.26 | \$101,123.26 | \$159,056.76 |
| Security | \$60,103.26 | \$96,227.26 | \$154,062.84 |
| Insurance | \$4,800 | \$4,896 | \$4,993.92 |
| Marketing and Promotion | \$196,007.78 | \$501,856.15 | \$869,225.80 |
| Advertising | \$185,278.02 | \$488,248.34 | \$851,967.79 |
| Promotional Materials | \$10,729.76 | \$13,607.81 | \$17,258.01 |
| Bad Debt | \$0 | \$0 | \$0 |

| | 2024 | 2025 | 2026 |
|----------------------------------|-----------------------|-----------------------|-----------------------|
| Amortization of Current Assets | \$0 | \$0 | \$0 |
| EBITDA | \$358,607.91 | \$2,361,978.59 | \$4,317,523.04 |
| Additional Expense | \$35,770.35 | \$30,741.46 | \$25,295.14 |
| Long Term Depreciation | \$21,960 | \$21,960 | \$21,960 |
| Gain or loss from Sale of Assets | \$0 | \$0 | \$0 |
| EBIT | \$336,647.91 | \$2,340,018.59 | \$4,295,563.04 |
| Interest Expense | \$13,810.36 | \$8,781.45 | \$3,335.14 |
| EBT | \$322,837.56 | \$2,331,237.13 | \$4,292,227.90 |
| Income Tax Expense / Benefit | \$0 | \$0 | \$0 |
| Total Expense | \$1,221,145.99 | \$1,737,499.07 | \$2,807,503.65 |
| Net Income | \$322,837.56 | \$2,331,237.13 | \$4,292,227.90 |
| Net Income (%) | 20.91% | 57.30% | 60.46% |
| Retained Earning Opening | \$0 | \$282,837.56 | \$2,594,074.69 |
| Owner's Distribution | \$40,000 | \$20,000 | \$20,000 |
| Retained Earning Closing | \$282,837.56 | \$2,594,074.69 | \$6,866,302.59 |

Cash Flow Statement

| | 2024 | 2025 | 2026 |
|----------------------|-----------------------|-----------------------|-----------------------|
| Cash Received | \$1,543,983.55 | \$4,068,736.20 | \$7,099,731.55 |

| | 2024 | 2025 | 2026 |
|----------------------------------|-----------------------|-----------------------|-----------------------|
| Cash Paid | \$1,199,185.99 | \$1,715,539.07 | \$2,785,543.65 |
| COS & General Expenses | \$475,635.64 | \$968,523.01 | \$2,014,242.59 |
| Salary & Wages | \$709,740 | \$738,234.60 | \$767,965.92 |
| Interest | \$13,810.36 | \$8,781.45 | \$3,335.14 |
| Sales Tax | \$0 | \$0 | \$0 |
| Income Tax | \$0 | \$0 | \$0 |
| Net Cash From Operations | \$344,797.56 | \$2,353,197.13 | \$4,314,187.90 |
| Assets Sell | \$0 | \$0 | \$0 |
| Assets Purchase | \$120,000 | \$0 | \$0 |
| Net Cash From Investments | (\$120,000) | \$0 | \$0 |
| Amount Received | \$300,000 | \$0 | \$0 |
| Loan Received | \$200,000 | \$0 | \$0 |
| Common Stock | \$0 | \$0 | \$0 |
| Preferred Stock | \$0 | \$0 | \$0 |
| Owner's Contribution | \$100,000 | \$0 | \$0 |
| Amount Paid | \$100,589.65 | \$85,618.54 | \$93,791.81 |
| Loan Capital | \$60,589.64 | \$65,618.55 | \$73,791.81 |
| Dividends & Distributions | \$40,000 | \$20,000 | \$20,000 |
| Net Cash From Financing | \$199,410.35 | (\$85,618.54) | (\$93,791.81) |
| Summary | | | |
| Starting Cash | \$0 | \$424,207.91 | \$2,691,786.50 |


| | 2024 | 2025 | 2026 |
|--------------------|---------------------|-----------------------|-----------------------|
| Cash In | \$1,843,983.55 | \$4,068,736.20 | \$7,099,731.55 |
| Cash Out | \$1,419,775.64 | \$1,801,157.61 | \$2,879,335.46 |
| Change in Cash | \$424,207.91 | \$2,267,578.59 | \$4,220,396.09 |
| Ending Cash | \$424,207.91 | \$2,691,786.50 | \$6,912,182.59 |

Balance Sheet

| | 2024 | 2025 | 2026 |
|---------------------------------|---------------------|-----------------------|-----------------------|
| Assets | \$522,247.91 | \$2,767,866.50 | \$6,966,302.59 |
| Current Assets | \$424,207.91 | \$2,691,786.50 | \$6,912,182.59 |
| Cash | \$424,207.91 | \$2,691,786.50 | \$6,912,182.59 |
| Accounts Receivable | \$0 | \$0 | \$0 |
| Inventory | \$0 | \$0 | \$0 |
| Other Current Assets | \$0 | \$0 | \$0 |
| Long Term Assets | \$98,040 | \$76,080 | \$54,120 |
| Gross Long Term Assets | \$120,000 | \$120,000 | \$120,000 |
| Accumulated Depreciation | (\$21,960) | (\$43,920) | (\$65,880) |
| Liabilities & Equity | \$522,247.92 | \$2,767,866.50 | \$6,966,302.59 |
| Liabilities | \$139,410.36 | \$73,791.81 | \$0 |
| Current Liabilities | \$65,618.55 | \$73,791.81 | \$0 |
| Accounts Payable | \$0 | \$0 | \$0 |
| Income Tax Payable | \$0 | \$0 | \$0 |
| Sales Tax Payable | \$0 | \$0 | \$0 |
| Short Term Debt | \$65,618.55 | \$73,791.81 | \$0 |
| Long Term Liabilities | \$73,791.81 | \$0 | \$0 |

| | 2024 | 2025 | 2026 |
|----------------------|---------------------|-----------------------|-----------------------|
| Long Term Debt | \$73,791.81 | \$0 | \$0 |
| Equity | \$382,837.56 | \$2,694,074.69 | \$6,966,302.59 |
| Paid-in Capital | \$0 | \$0 | \$0 |
| Common Stock | \$0 | \$0 | \$0 |
| Preferred Stock | \$0 | \$0 | \$0 |
| Owner's Contribution | \$100,000 | \$100,000 | \$100,000 |
| Retained Earnings | \$282,837.56 | \$2,594,074.69 | \$6,866,302.59 |
| Check | \$0 | \$0 | \$0 |

 **Help Tip**

 **Ex :: Industry**

The return on equity ratio (ROE) measures how much the owner and investors earn for their investment in the company. The higher the ratio percentage, the better the return is. In general, financial analysts consider the return on equity ratios in the 15-20% range.

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Main Ratios

| | Year2 | Year3 | Year4 | Year5 | Avg. (2-5 years) |
|--------------------|--------|-------|-------|-------|------------------|
| Return on Equity | 178.4% | 90.1% | 50.5% | 35.0% | 88.5% |
| | | | | | |
| Return on Assets | 75.0% | 63.5% | 41.8% | 31.5% | 52.9% |
| Financial Leverage | 2.24 | 1.37 | 1.17 | 1.08 | 1.46 |
| Correction Factor | 1.06 | 1.04 | 1.04 | 1.03 | 1.04 |
| | | | | | |
| Return on Assets | | | | | |
| Return on Sales | 17.6% | 21.6% | 22.0% | 22.3% | 20.9% |
| Asset turnover | 4.26 | 2.94 | 1.90 | 1.41 | 2.63 |
| | | | | | |

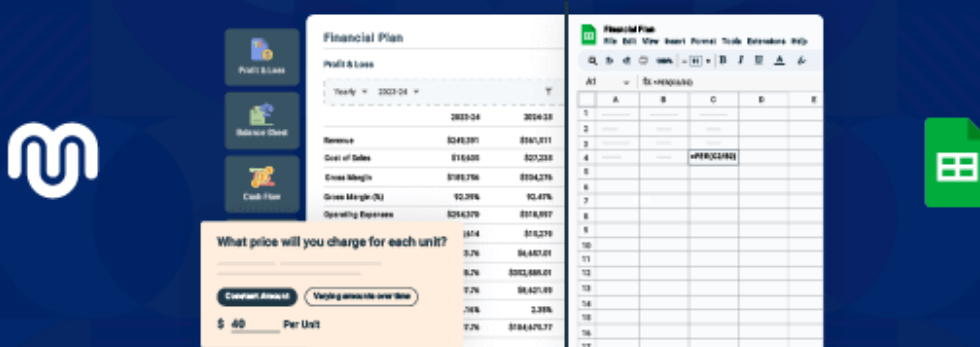
| | Year2 | Year3 | Year4 | Year5 | Avg. (2-5 years) |
|------------------------------|-------|-------|-------|-------|------------------|
| Profitability | | | | | |
| Gross margin | 48.9% | 48.9% | 48.9% | 48.9% | 48.9% |
| SG&A as % of Sales | 15.0% | 11.4% | 11.0% | 10.8% | 12.0% |
| Operating Margin | 33.6% | 37.3% | 37.6% | 37.8% | 36.6% |
| Interest Expenses % of Sales | 1.8% | 1.4% | 1.3% | 1.2% | 1.5% |
| Effective Tax Rate | 41.2% | 37.4% | 37.1% | 36.9% | 38.2% |
| | | | | | |
| Asset Turnover Ratios | | | | | |
| Accounts Receivable Turnover | 24.5 | 24.7 | 24.0 | 24.0 | 24.3 |
| Inventory Turnover | 15.7 | 15.7 | 15.1 | 15.1 | 15.4 |
| Accounts Payable Turnover | 16.2 | 15.7 | 15.1 | 15.1 | 15.5 |
| Fixed asset turnover | 21.0 | 28.7 | 31.0 | 33.7 | 28.6 |
| | | | | | |
| Days Turnover Ratios | | | | | |
| Days Receivables | 14.9 | 14.8 | 15.2 | 15.2 | 15.0 |
| Days Inventory | 23.2 | 23.3 | 24.1 | 24.1 | 23.7 |

| | | | | | |
|----------------------------|-------|-------|-------|-------|------|
| Days Payables | 22.5 | 23.2 | 24.1 | 24.1 | 23.5 |
| Net TradeCycle | 15.6 | 14.9 | 15.2 | 15.2 | 15.2 |
| | | | | | |
| Liquidity Analysis | | | | | |
| Solvency Ratio | 1.51 | 2.71 | 3.50 | 6.90 | 3.7 |
| Current Ratio | 6.72 | 11.82 | 17.46 | 22.72 | 14.7 |
| Quick Ratio | 5.72 | 10.82 | 16.46 | 21.72 | 13.7 |
| CFO-to-Current Liabilities | 5.28 | 6.89 | 6.83 | 6.90 | 6.5 |
| | | | | | |
| Interest Coverage | 18.41 | 26.96 | 28.48 | 30.59 | 26.1 |
| Cash interest coverage | 17.40 | 26.79 | 28.48 | 30.59 | 25.8 |

| | | | | | |
|-------------------------|------|------|------|------|--------|
| | | | | | |
| DuPont Analyses | | | | | |
| | | | | | |
| Net Profit Margin | 19% | 22% | 23% | 23% | 21.8% |
| Asset Turnover | 3.17 | 2.30 | 1.61 | 1.26 | 208.6% |
| Equity Multiplier | 1.67 | 1.24 | 1.12 | 1.04 | 126.7% |
| DuPont Return on Equity | 99% | 64% | 41% | 30% | 58.6% |

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