INFERENTIAL

Entertainment Group™

EXECUTIVE SUMMARY

[Q#1 – 2027]

Contact: Pat O'Connor I (m) +1 (610) 636-5805 I (e) Pat.OConnor@POCMedia.com
https://INFERENTIALMgmt.com

For Accredited Investors Only *— A Longform Investment Memorandum is available upon request.*

PROJECTIONS … INVESTMENT HIGHLIGHTS — Q#1 - 2027			
Investment Sought — Discounted SAFE	**$5.0M**	Year #7 Projected Valuation	**$86.4M**
Equity Offered	**33.33%**	Year #7 Projected Investor IRR	**28.43%**
Year #7 Projected EBITDA	**$7.4M**	Valuation Comp.	**~ 10x EBITDA**
Year #7 Projected Owners' Assets	**$12.3M**	Break-Even	**Year #3 / #4**

General Overview

INFERENTIAL Entertainment Group™ is a technology-enabled entertainment corporation that leverages POC Media's decades of success in music sync licensing to restore, expand, and future-proof the economic value of creative intellectual property, while launching & amplifying a lucrative affinity platform serving the *High-Value-Fan.* INFERENTIAL™ modernizes music-industry rights management, sync licensing, and decentralized content monetization, increasing profits for rights holders while accelerating sustainable career development for recording artists and visual creatives.

The 2027 inaugural edition of INFERENTIAL™ combines a *Music-Industry Rights Management & Sync Licensing Engine* with *Brand Affinity* implications, and a *New Music Delivery & Content Management Technology* that substantially increases rights-holder revenue by monetizing the fanaticism of *High-Value Fans* across both developing and established artists.

The model is ***defendable*** through proprietary EDEC™ coding, ***replicable*** through systematic expansion of exclusive assets, and ***scalable*** through field-tested asset licensing and fractional-rights management. And an associated At-Risk Young-Adult support initiative creates purpose beyond the platform, strengthening creator loyalty, brand affinity, and cultural responsibility.

Market Opportunity

The contemporary music industry is undergoing a fundamental revaluation, driven by the market's evolving ability to recognize and monetize the underlying components of intellectual property ownership. As recently as Q#3-2026, Reuters and The Guardian reported that Pershing Square Capital had made an offer to acquire Universal Music Group for ~$64B; an approximate 20x multiple of EBITDA, while BMG's cash-and-stock merger with Concord Music Group implied a ~19x EBITDA multiple. Both proposed transactions reinforce the unrealized hidden value beneath the surface of rights-holder catalogs, and the opportunity for a technology-enabled new entrant.

$25B+	**$68B**	**~20x**	**~$64B**
Current DLT & Digital-Asset Mkt	Projected Growth Through 2028 *(Technavio)*	Comparable EBITDA Multiples	Pershing Sq. 2026 Offer for UMG

Central to this transformation is the emergence of the *High-Value-Fan* as a primary economic driver; an audience that, when properly engaged across streaming, merchandise, live experience, and direct-to-consumer channels, represents a predictable and scalable revenue base. INFERENTIAL™ is purpose-built to close the gap between potential and realized value through structured, technology-enabled pathways for engagement and monetization.

 © 2027, Pat O'Connor & POC Media, Inc. I © 2027, INFERENTIAL Direction and Management, Inc. | Confidential – For Accredited Investors Only – Before reviewing, read the DISCLAIMER.

The INFERENTIAL™ Solution & Competitive Advantage

INFERENTIAL™ is engineered to become the music industry's first defendable, replicable, and scalable rights-management and sync-licensing platform; a *new-paradigm music & entertainment group,* removing legacy gatekeepers through:

- **Predictive A.I. Licensing** — A.I.-driven artist and sync-supervision discovery.
- **EDEC™ Technology** *(Enhanced Dimensionality & Expanded Capacity)* — proprietary, fully-traversable decentralized coding for original & repurposed 2D/3D art and expanded short-form content, enabling lucrative affinity platforms through proprietary coding and coupling of smart contract technology.
- **Scalable Ecosystem** — DLT-Albums, collectibles, affinity memberships, and B2B app & stack licensing opportunities.
- **Blockchain Rights Verification** — fractional rights management of samples, interpolations, and eventually, MA.I.-generated content.

The Results:

- Brand integration through affinity marketing,
- Accelerated *new-artist* development,
- Increased transactional margins,
- Accelerated monetization through direct rights-holder access, and
- Restored long-term value to multimedia intellectual property.

Revenue Model — Eight Diversified Streams

Recurring, scalable revenue with embedded smart contract commissions in perpetuity. Each stream reinforces the others, *owned* and *participation-based* income, diversifying revenue while rewarding upside.

Revenue Category	Description & Growth Driver
Artist Affinity & Fan Loyalty Platform Revenue	Affinity platform leveraging High-Value-Fan bases and DLT smart contracts — VIP access, ticketing, and omnichannel, social & experiential marketing that create brand-partnership leverage. Largest stream by Year #7 ($4.78M).
In-House Audio Recording, Artist Management, & Copyright Revenue	360-degree artist management and music revenue from designed Creative Hub; streaming, DLT-Albums, enhanced sync licensing, touring, and merchandise royalties, anchored by the Music Supervision & Licensing System™ (Yr 7: $2.96M).
In-House Audiovisual DLT Creation Collectibles Revenue	In-house multimedia copyright catalogs … EDEC™-powered DLT-Collectibles with embedded-royalty smart contracts: minting fees, primary sales, and perpetual secondary-market commissions (Yr 7: $1.49M).
Licensing & Intent-Based Digital Marketing App-Tech	Web-based B2B apps, some with an entertainment focus on sports and music, licensed to music supervisors, broadcast executives, and rights-holders. Also includes the development of customizable tech stacks for intent-based digital marketing. Largest stream in Year #1 ($0.13M); (Yr 7: $1.11M).
INFERENTIAL Content Licensing Rights Revenue	Copyright sync-licensing plus blockchain-authenticated long-form & short-form content for broadcast, cable, streaming & gaming; currently beta-testing Predictive A.I. Sync with Amazon Prime & NASCAR Productions (Yr 7: $0.56M).
Ubiquitous Online Gallery & Branded Marketplace	Ubiquitous online DLT-Collectibles and DLT-Album marketplace plus INFERENTIAL-branded merchandise (Yr 7: $0.53M).
Artist Merch & Touring Commissions + POC Media Revenue	Artist merchandise & touring commissions, plus POC Media revenue during a proposed 3-year purchase of POC Media over Years #5–7 (Yr 7: $0.41M).
Outside Online Marketplace Sales Commission Revenue	Commissioned revenue from outside third-party rights-holders via the curated DLT gallery and marketplace (Yr 7: $0.07M).

 © 2027, Pat O'Connor & POC Media, Inc. I © 2027, INFERENTIAL Direction and Management, Inc. | Confidential – For Accredited Investors Only – Before reviewing, read the DISCLAIMER.

Financial Summary — Years 1 through 7

Metric ($)	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7
Total Revenue	**$0.26M**	**$0.74M**	**$1.61M**	**$3.05M**	**$5.25M**	**$8.05M**	**$11.91M**
Projected EBITDA	**($1.11M)**	**($1.05M)**	**($0.41M)**	**$0.81M**	**$1.90M**	**$4.07M**	**$7.42M**
Year-End Cash-On-Hand	**$3.89M**	**$2.85M**	**$2.43M**	**$3.15M**	**$4.83M**	**$8.43M**	**$12.26M**

Break-Even is projected between Year #3 and Year #4, as diversified revenue streams scale, supported by the Affinity Platform and DLT Collectibles revenues reaching critical mass.

Valuation & Projected Investor Returns

Metric	Year 4	Year 5	Year 6	Year 7
Annual EBITDA	**$0.81M**	**$1.90M**	**$4.07M**	**$7.42M**
Enterprise Value (10x EBITDA + Assets)	**$11.31M**	**$23.80M**	**$49.10M**	**$86.45M**
Investor Value (33.33%)	**$5.00M***	**$7.93M**	**$16.37M**	**$28.82M**
Projected IRR on $5.0M SAFE	**0.00%***	**9.67%**	**21.85%**	**28.43%**

Valuation applies a conservative 10x multiple to projected EBITDA plus existing shareholder assets — half the ~20x multiple implied by recent comparable offers and transactions (Universal Music Group, BMG–Concord Music Group). *Year 4 investor value adjusted to the $5.0M SAFE investment.

Use of Funds

Projected expense allocation by category, as a share of total operating expenses for the stated phase.

Expense Category	Years 1–2	Years 3–4	Years 5–7
Salaries & Sub-Contractors	49.6%	49.7%	42.6%
Record Label Operations & Artist Support	25.4%	32.8%	42.9%
Office, Phones, Rent & Utilities	1.1%	1.1%	1.2%
Travel & Entertainment	5.0%	4.2%	3.9%
PR, Marketing & Advertising	5.7%	5.6%	3.0%
Production Expenses	2.7%	1.8%	1.7%
Outside Sales Commissions	1.8%	0.8%	1.0%
Legal, Accounting & Insurance	8.6%	4.0%	3.5%
Total Operating Expenses	**$3.15M**	**$4.27M**	**$11.83M**

Investment Thesis & Deal Terms

INFERENTIAL™ is an *in-progress* tech-enabled infrastructure platform; *not speculation,* designed to modernize rights management, capture accelerating sync demand, expand transactional margins, and scale across entertainment and adjacent industries, while supporting community impact through its *75 Price of Love™* at-risk young-adult initiative.

- **Instrument:** Discounted Simple Agreement for Future Equity *(SAFE)*
- **Amount Sought:** $5,000,000
- **Equity Offered:** 33.33%
- **Projected Year #7 EBITDA:** $7.42M
- **Projected Year #7 Valuation:** $86.45M (10x *EBITDA + existing shareholder assets)*
- **Projected Year #7 Investor IRR:** 28.43%
- **Projected Break-Even:** Between Year #3 and Year #4

 © 2027, Pat O'Connor & POC Media, Inc. I © 2027, INFERENTIAL Direction and Management, Inc. | Confidential – For Accredited Investors Only – Before reviewing, read the DISCLAIMER.

Management Team

Pat O'Connor — Co-Founder / CEO

Three decades building POC Media, Inc. into a leading alternative-media distribution company, including the POC Media Music Supervision & Licensing System™ and the POC Media LRE™ License Record Editing System. Clients have included FOX Sports, Universal Music Group, NFL, Coca-Cola, Amazon Prime, Nestle, NHL, Wrangler, Heinz, and NASCAR, among others, with 20,000+ song clearances and several million dollars in sync licenses generated. B.A. & S. in Biophysics, University of Pennsylvania.

Christian O'Connor — Co-Founder / Chief Technology Maven

Pioneer in blockchain integration within the music industry; creator & developer of the *EDEC™* technology coding platform, expanding 2D/3D art dimensionality and decentralized ledger smart contract technology perimeters. Recording artist with sync placements that include the NHL Stanley Cup Playoffs, NCAA Final Four, NFL *Thursday Night Football*, NASCAR & commercials. B.B.A., Drexel University.

Selected Risk Factors

- Forward-looking financial projections are based on management estimates and are not guaranteed; actual results may differ materially.
- The Company will require the successful execution of its technology roadmap and artist-development pipeline to achieve projected scale.
- Revenue is dependent on continued growth of *DLT-Delivery*, decentralized delivery of music, and entertainment content fueling the digital-collectible markets; supporting efforts by the leveraging of its proprietary *Predictive A.I. Licensing* technology to fulfill current & anticipated sync-licensing demand.
- While not planned or anticipated, additional financing may be required beyond the current raise to achieve full projected scale.
- The Company operates in a competitive and evolving regulatory environment for digital assets and securities, although for now, leveraging of decentralized ledger technology as described herein, is not intended to enter into the ecosystem of securities.

Next Steps

Qualified, accredited investors interested in reviewing the full longform investment memorandum and a detailed financial model, are invited to contact the Company directly.

Email: Pat.OConnor@POCMedia.com

Phone: +1 (610) 636-5805

Web: **https://**INFERENTIALMgmt.com/

DISCLAIMER

This Executive Summary, all financial projections, and associated web sites and decks are intended for Accredited Investors only. The information herein pertains to INFERENTIAL Direction and Management, Inc.™ (dba The INFERENTIAL Entertainment Group™), is provided for general informational purposes only, and does not constitute an offer to sell or a solicitation of an offer to buy any securities. All forward-looking statements and financial projections are based on management's current estimates and assumptions, involve known and unknown risks and uncertainties, and actual results may differ materially. Prospective investors should not construe the contents as legal, tax, or investment advice, and should consult their own advisors. This document is confidential and may not be reproduced or distributed without the Company's prior written consent. The full Disclaimer, including forward-looking-statement qualifications, confidentiality terms, and subscription procedure, is set out in the Longform Investment Memorandum and is incorporated herein by reference.

 © 2027, Pat O'Connor & POC Media, Inc. I © 2027, INFERENTIAL Direction and Management, Inc. | Confidential – For Accredited Investors Only – Before reviewing, read the DISCLAIMER.

INFERENTIAL ENTERTAINMENT GROUP

INCOME STATEMENT (PROFIT & LOSS)

C Corporation | Wayne, Pennsylvania | Years 1–7 Projection | U.S. GAAP Basis

Line Item	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7
REVENUES							
Artist Affinity & Fan Loyalty Platform Revenue	$ 20,000	$ 100,000	$ 345,000	$ 829,688	$ 1,790,391	$ 3,081,401	$ 4,781,520
In-House Audio Recording, Artist Mgmt, & Copyright Revenue	$ 53,684	$ 195,075	$ 467,351	$ 828,864	$ 1,177,512	$ 1,816,043	$ 2,959,237
In-House Audiovisual DLT Creation Collectibles Revenue	$ 44,882	$ 166,304	$ 322,142	$ 598,756	$ 818,438	$ 1,131,159	$ 1,485,319
Licensing & Intent-Based Digital Marketing App-Tech	$ 132,750	$ 240,000	$ 381,600	$ 564,000	$ 759,000	$ 955,688	$ 1,111,266
INFERENTIAL Content Licensing Rights Revenue	$ 5,132	$ 20,532	$ 56,704	$ 142,654	$ 238,754	$ 398,562	$ 559,981
Ubiquitous Online Gallery & Branded Marketplace	$ -	$ 424	$ 11,577	$ 39,890	$ 115,200	$ 256,613	$ 529,560
Artist Merch & Touring Commissions + POC Media Revenue	$ -	$ 13,500	$ 13,500	$ 18,000	$ 306,000	$ 358,500	$ 406,500
Outside Online Marketplace Sales Commission Revenue	$ -	$ 4,921	$ 16,107	$ 29,938	$ 40,922	$ 56,558	$ 74,266
TOTAL REVENUES	**$ 256,448**	**$ 740,757**	**$ 1,613,981**	**$ 3,051,790**	**$ 5,246,217**	**$ 8,054,523**	**$ 11,907,649**
OPERATING EXPENSES							
Salaries, Sub-Contractors & Employee Rev. Sharing	$ 738,593	$ 824,382	$ 1,059,200	$ 1,059,200	$ 1,326,160	$ 1,656,408	$ 2,058,790
Record Label Operations & Artist Support	$ 200,000	$ 600,000	$ 600,000	$ 800,000	$ 1,560,000	$ 1,760,000	$ 1,760,000
Office, Phones, Rent & Utilities	$ 16,200	$ 18,600	$ 18,600	$ 27,983	$ 36,377	$ 47,290	$ 61,478
Travel & Entertainment	$ 67,500	$ 90,000	$ 90,000	$ 90,000	$ 117,000	$ 152,100	$ 197,730
PR, Marketing & Advertising	$ 60,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000	$ 120,000
Production Expenses	$ 47,400	$ 38,400	$ 38,400	$ 38,400	$ 49,920	$ 64,896	$ 84,365
Outside Sales Commissions	$ 50,000	$ 7,408	$ 12,105	$ 22,888	$ 32,064	$ 38,042	$ 53,584
Legal, Accounting & Insurance	$ 182,500	$ 90,000	$ 90,000	$ 78,578	$ 109,063	$ 150,273	$ 154,617
Interest Expense	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL OPERATING EXPENSES	**$ 1,362,193**	**$ 1,788,790**	**$ 2,028,305**	**$ 2,237,049**	**$ 3,350,584**	**$ 3,989,009**	**$ 4,490,564**
EARNINGS BEFORE INTEREST, TAXES, DEPRECIATION & AMORTIZATION (EBITDA)							
EBITDA	**$ (1,105,745)**	**$ (1,048,033)**	**$ (414,324)**	**$ 814,740**	**$ 1,895,633**	**$ 4,065,514**	**$ 7,417,085**
DEPRECIATION & AMORTIZATION							
Equipment Depreciation (7-Year Straight-Line)	$ -	$ 6,531	$ 5,401	$ 4,467	$ 3,694	$ 3,055	$ 2,526
EARNINGS BEFORE INTEREST & TAXES (EBIT)	**$ (1,105,745)**	**$ (1,054,563)**	**$ (419,725)**	**$ 810,274**	**$ 1,891,939**	**$ 4,062,459**	**$ 7,414,559**
INCOME TAX PROVISION — PENNSYLVANIA C CORPORATION							
Taxable Income / (Loss)	$ (1,105,745)	$ (1,054,563)	$ (419,725)	$ 810,274	$ 1,891,939	$ 4,062,459	$ 7,414,559
Federal Corporate Income Tax (21.0%)	$ (232,206)	$ (221,458)	$ (88,142)	$ 170,157	$ 397,307	$ 853,116	$ 1,557,057
Pennsylvania State + Local Tax (8.69% of Gross Revenue)	$ (80,609)	$ (76,878)	$ (30,598)	$ 59,069	$ 137,922	$ 296,153	$ 540,521
NOL Carryforward Credit (80% Federal Tax Offset on NOLs)	$ -	$ -	$ -	$ 136,126	$ 317,846	$ 682,493	$ (1,486,080)
NOL Policy: Net Operating Losses carried forward at 80% federal tax offset annually; applied until 10% of cumulative cash loss carryforward has been utilized. PA & local tax rate: 7.2 Federal rate: 21.0%. Negative tax = tax loss (benefit); positive = tax liability.							
NET INCOME / (LOSS) AFTER TAX	**$ (792,929)**	**$ (756,227)**	**$ (300,985)**	**$ 717,173**	**$ 1,674,555**	**$ 3,595,683**	**$ 3,830,900**
ENTERPRISE VALUATION (10x EBITDA Multiple + Shareholder Assets)							
Projected Enterprise Value (10x EBITDA + Assets)	**$ 3,910,786**	**$ 2,861,624**	**$ 2,446,365**	**$ 11,314,635**	**$ 23,801,172**	**$ 49,098,193**	**$ 86,446,890**
EBITDA Multiple Applied	10x	10x	10x	10x	10x	10x	10x

 © 2027, Pat O'Connor & POC Media, Inc. I © 2027, INFERENTIAL Direction and Management, Inc. | Confidential – For Accredited Investors Only – Before reviewing, read the DISCLAIMER.

INFERENTIAL ENTERTAINMENT GROUP
BALANCE SHEET
C Corporation | Wayne, Pennsylvania | Year-End Positions | U.S. GAAP Basis

Line Item	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7
ASSETS							
Current Assets							
Cash & Cash Equivalents (Year-End)	$ 3,894,255	$ 2,846,223	$ 2,431,898	$ 3,153,538	$ 4,831,787	$ 8,430,525	$ 12,263,951
Accounts Receivable, Net	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Prepaid Expenses & Other Current Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Current Assets	**$ 3,894,255**	**$ 2,846,223**	**$ 2,431,898**	**$ 3,153,538**	**$ 4,831,787**	**$ 8,430,525**	**$ 12,263,951**
Non-Current Assets (Long-Term)							
Equipment & Technology (at Cost)	$ 16,531	$ 16,531	$ 16,531	$ 16,531	$ 16,531	$ 16,531	$ 16,531
Less: Accumulated Depreciation	$ -	$ (1,130)	$ (2,064)	$ (2,837)	$ (3,476)	$ (4,004)	$ (4,441)
Equipment, Net (Depreciated Book Value)	**$ 16,531**	**$ 15,401**	**$ 14,467**	**$ 13,694**	**$ 13,055**	**$ 12,526**	**$ 12,089**
Intangible Assets / Goodwill (not amortized per model)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL ASSETS	**$ 3,910,786**	**$ 2,861,624**	**$ 2,446,365**	**$ 3,167,232**	**$ 4,844,842**	**$ 8,443,051**	**$ 12,276,040**
LIABILITIES							
Current Liabilities							
Accounts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Accrued Liabilities	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Income Taxes Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Current Liabilities	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Non-Current Liabilities (Long-Term)							
Angel Investor Capital Contribution (Equity, Not Debt)	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000
Long-Term Debt / Credit Line	$ -	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL LIABILITIES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
STOCKHOLDERS' EQUITY							
Common Stock & Additional Paid-In Capital	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000	$ 5,000,000
Retained Earnings / (Accumulated Deficit)	$ (1,089,214)	$ (2,138,376)	$ (2,553,635)	$ (1,832,768)	$ (155,158)	$ 3,443,051	$ 7,276,040
TOTAL STOCKHOLDERS' EQUITY	**$ 3,910,786**	**$ 2,861,624**	**$ 2,446,365**	**$ 3,167,232**	**$ 4,844,842**	**$ 8,443,051**	**$ 12,276,040**
TOTAL LIABILITIES & STOCKHOLDERS' EQUITY	**$ 3,910,786**	**$ 2,861,624**	**$ 2,446,365**	**$ 3,167,232**	**$ 4,844,842**	**$ 8,443,051**	**$ 12,276,040**

INFERENTIAL ENTERTAINMENT GROUP
FIXED ASSET & DEPRECIATION SCHEDULE
C Corporation | Wayne, Pennsylvania | 7-Year Straight-Line Depreciation

Asset / Line Item	Year #1	Year #2	Year #3	Year #4	Year #5	Year #6	Year #7
ASSUMPTIONS & POLICY							
Depreciation Method	Straight-Line	Straight-Line	Straight-Line	Straight-Line	Straight-Line	Straight-Line	Straight-Line
Useful Life (Years)	7	7	7	7	7	7	7
PA State Tax Rate + Local (Wayne, PA)	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%	7.29%
Federal Corporate Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
NOL Carryforward Policy	80% Fed Offset	80% Fed Offset	80% Fed Offset	80% Fed Offset	80% Fed Offset	80% Fed Offset	80% Fed Offset
EBITDA Valuation Multiple	10	20	20	20	20	20	20
EQUIPMENT & TECHNOLOGY ASSETS							
Gross Equipment Cost (Original)	**$ 16,531**	**$ 16,531**	**$ 16,531**	**$ 16,531**	**$ 16,531**	**$ 16,531**	**$ 16,531**
Annual Depreciation Expense	$ -	$ 6,531	$ 5,401	$ 4,467	$ 3,694	$ 3,055	$ 2,526
Accumulated Depreciation (YE)	$ -	$ 1,130	$ 2,064	$ 2,837	$ 3,476	$ 4,004	$ 4,441
Net Book Value (YE)	**$ 16,531**	**$ 15,401**	**$ 14,467**	**$ 13,694**	**$ 13,055**	**$ 12,526**	**$ 12,089**

INTANGIBLE ASSETS & INTELLECTUAL PROPERTY (Referenced; Not Amortized)	
POC Media Music Supervision & Licensing System	*$2,500,000*
INFERENTIAL Entertainment Group Software	*$2,500,000*
Decades of Industry Goodwill & Relationships	*$5,000,000*

 © 2027, Pat O'Connor & POC Media, Inc. I © 2027, INFERENTIAL Direction and Management, Inc. | Confidential – For Accredited Investors Only – Before reviewing, read the DISCLAIMER.

INFERENTIAL ENTERTAINMENT GROUP STATEMENT OF CASH FLOWS *C Corporation | Wayne, Pennsylvania | Years 1–7 Projection | Indirect Method | U.S. GAAP*							
Line Item	**Year #1**	**Year #2**	**Year #3**	**Year #4**	**Year #5**	**Year #6**	**Year #7**
CASH FLOWS FROM OPERATING ACTIVITIES (Indirect Method)							
Net Income / (Loss)	$ (792,929)	$ (756,227)	$ (300,985)	$ 717,173	$ 1,674,555	$ 3,595,683	$ 3,830,900
Adjustments to Reconcile Net Income to Net Cash from Operations:							
Add: Depreciation & Amortization	$ -	$ 6,531	$ 5,401	$ 4,467	$ 3,694	$ 3,055	$ 2,526
NOL Carryforward Cash Tax Credit Applied	$ -	$ -	$ -	$ 136,126	$ 317,846	$ 682,493	$ (1,486,080)
Change in Accounts Receivable	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Change in Accounts Payable & Accrued	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Change in Other Working Capital	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NET CASH FROM OPERATING ACTIVITIES	**$ (1,105,745)**	**$ (1,048,033)**	**$ (414,324)**	**$ 721,640**	**$ 1,678,249**	**$ 3,598,738**	**$ 3,833,426**
CASH FLOWS FROM INVESTING ACTIVITIES							
Purchase of Equipment & Technology	$ 16,531	$ -	$ -	$ -	$ -	$ -	$ -
Acquisitions / Strategic Investments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NET CASH FROM INVESTING ACTIVITIES	**$ 16,531**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
CASH FLOWS FROM FINANCING ACTIVITIES							
Angel Investor Capital Contribution	$ 5,000,000	$ -	$ -	$ -	$ -	$ -	$ -
Debt / Credit Line Principal Repayments	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Distributions / Dividends to Shareholders	$ -	$ -	$ -	$ -	$ -	$ -	$ -
NET CASH FROM FINANCING ACTIVITIES	**$ 5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
NET INCREASE / (DECREASE) IN CASH & EQUIVALENTS	**$ 3,877,725**	**$ (1,048,033)**	**$ (414,324)**	**$ 721,640**	**$ 1,678,249**	**$ 3,598,738**	**$ 3,833,426**
Beginning Cash & Cash Equivalents	$ -	$ 3,894,255	$ 2,846,223	$ 2,431,898	$ 3,153,538	$ 4,831,787	$ 8,430,525
ENDING CASH & CASH EQUIVALENTS (Year-End)	**$ 3,894,255**	**$ 2,846,223**	**$ 2,431,898**	**$ 3,153,538**	**$ 4,831,787**	**$ 8,430,525**	**$ 12,263,951**
SUPPLEMENTAL DISCLOSURES							
Cash Paid for Income Taxes	$ -	$ -	$ -	$ 93,100	$ 217,384	$ 466,777	$ 3,583,659
Cash Paid for Interest	$ -	$ -	$ -	$ -	$ -	$ -	$ -
EBITDA (Non-GAAP Metric)	$ (1,105,745)	$ (1,048,033)	$ (414,324)	$ 814,740	$ 1,895,633	$ 4,065,514	$ 7,417,085
Enterprise Valuation (10x EBITDA)	$ 3,910,786	$ 2,861,624	$ 2,446,365	$11,314,635	$ 23,801,172	$ 49,098,193	$ 86,446,890

DISCLAIMER

This Executive Summary, all financial projections, and associated web sites and decks are intended for Accredited Investors only. The information herein pertains to INFERENTIAL Direction and Management, Inc.™ (dba The INFERENTIAL Entertainment Group™), is provided for general informational purposes only, and does not constitute an offer to sell or a solicitation of an offer to buy any securities. All forward-looking statements and financial projections are based on management's current estimates and assumptions, involve known and unknown risks and uncertainties, and actual results may differ materially. Prospective investors should not construe the contents as legal, tax, or investment advice, and should consult their own advisors. This document is confidential and may not be reproduced or distributed without the Company's prior written consent. The full Disclaimer, including forward-looking-statement qualifications, confidentiality terms, and subscription procedure, is set out in the Longform Investment Memorandum and is incorporated herein by reference.

 © 2027, Pat O'Connor & POC Media, Inc. I © 2027, INFERENTIAL Direction and Management, Inc. | Confidential – For Accredited Investors Only – Before reviewing, read the DISCLAIMER.