



JOHN DOE MECHANICAL SOLUTIONS LLC

Business Plan

Prepared for E-2 Treaty Investor Visa Application

Applicant:
Mr. John Doe



CALIFORNIA, UNITED STATES



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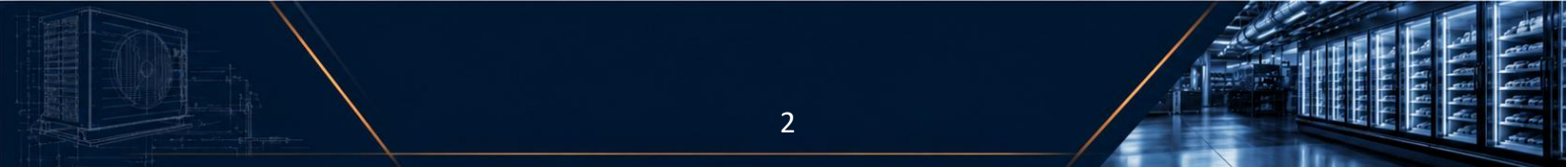
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1 Introduction

JOHN DOE MECHANICAL SOLUTIONS LLC (hereinafter referred to as the “Sample Company”) will provide specialized commercial refrigeration, climate control, and equipment support services for businesses operating in the food production and hospitality sectors. The Sample Company will primarily serve food processing facilities, distribution centers, catering operations, retail food stores, and other commercial establishments throughout California that rely on temperature-controlled environments and equipment. The Sample Company was established in California on **XXX XX, XXXX**.

The Sample Company’s operating strategy combines recurring service agreements with higher-value project assignments. A significant portion of revenue will be generated through ongoing maintenance programs designed to improve equipment reliability and reduce downtime for commercial clients. Additional income will be derived from system upgrades, equipment replacements, emergency service requests, and customized installation projects.

Mr. John Doe (hereinafter referred to as the Applicant) is the sole shareholder and managing member of the business. Following approval of his E-2 visa application, Mr. John Doe will oversee the business as President and Managing Director, assuming responsibility for strategic planning, business development, and operational management. To establish and launch the enterprise, the Applicant has committed an investment of \$XXX into The Sample Company.

During its first year of operations, the Sample Company intends to employ one full-time Field Service Technician in addition to the Applicant. As business activity expands, workforce growth is projected to continue steadily, reaching a total of XXX employees by the end of Year 5. Payroll expenditures are forecasted to increase from approximately \$XXX in Year 1 to \$XXX by Year 5.

Management will evaluate business performance through several operational and financial benchmarks, including annual revenue growth, profitability ratios, customer retention levels, service contract renewals, and gross margin performance. Based on projected demand and market penetration, the Sample Company anticipates increasing annual revenue from approximately \$XXX during its first year to approximately \$XXX by the end of Year 5.

1.1 E2 Visa Eligibility

The requirements to qualify for an E2 visa:

1. Treaty Country Nationality

The Applicant is a citizen of Sample Country, a country that maintains a qualifying Treaty of Friendship, Commerce, and Navigation with the United States. As Sample Country is included on the U.S. Department of State's list of treaty countries eligible for E-2 classification, the Applicant satisfies the nationality requirement for E-2 visa eligibility.

2. Intent to Depart the United States Upon Termination of E-2 Status

The Applicant intends to depart the United States upon the conclusion of E-2 status. The Applicant maintains substantial ties to home country, including family relationships, real estate holdings, business interests, and other personal and financial commitments. These ongoing connections demonstrate the Applicant's intent to return to home country when E-2 status ends and satisfy the non-immigrant intent requirement of the E-2 classification.

3. Substantial Investment

The Applicant has invested a total of \$XX into Sample Company, representing a substantial investment committed to the establishment and operation of the business.

4. Bona Fide Enterprise

The Sample Company is an active, for-profit enterprise engaged in providing commercial refrigeration, climate control, and equipment support services for businesses operating in the food production and hospitality sectors. The Company will generate revenue through direct sales, maintenance contracts, service agreements, referral relationships, website inquiries, online advertising campaigns, and repeat business from existing customers. Client acquisition efforts will be supported by direct outreach, digital marketing initiatives, a professional online presence, and strategic partnerships with equipment suppliers, facility management firms, general contractors, and commercial property operators. Accordingly, the Company is engaged in the continuous provision of services for profit and therefore satisfies the E-2 requirement of operating a bona fide enterprise.

5. Non-Marginal Enterprise

The financial projections demonstrate that the Sample Company will generate sufficient revenue and profitability to support the Applicant and contribute meaningfully to the U.S. economy. The business is projected to achieve net profits of approximately \$X by Year 5, while providing the Applicant with an annual salary of \$X. The company plans to expand operations through introducing new services and expanding its geographical reach, resulting in continued revenue growth and job creation. The business will leverage competitive advantages including fast response times, industry strategic relationships, preventive maintenance focus, technical expertise, to achieve sustained success in the marketplace. The average salary for a comparable position in California is approximately \$X¹, and the Applicant's projected compensation, together with the anticipated profitability of the business, demonstrates the capacity to provide more than a minimal living for the Applicant and the Applicant's family. Therefore, the enterprise cannot be considered marginal under E-2 regulations.

6. Direct and Develop the Enterprise

The Applicant solely owns the Sample Company and will actively direct and develop the enterprise through day-to-day management, strategic decision-making, and operational oversight, thereby satisfying the E-2 control requirement.

7. Lawful Source of Funds

The funds invested in Sample Company were obtained through inheritance and family gift that the Applicant has received. Supporting documentation establishes the lawful origin and transfer of these funds, demonstrating that the investment capital was obtained through legitimate means and therefore satisfies the E-2 source of funds requirement.

8. Investment is Irrevocably Committed and At Risk

The Applicant has irrevocably committed investment funds toward the establishment and operation of the business. To date, approximately \$X has been spent on essential business costs, including company registration and filing fees, business consulting and setup services, general liability insurance coverage, HVAC diagnostic equipment and testing instruments, installation and maintenance tools, laptop computers, software and business management systems, website development and branding initiatives, online advertising campaigns, a service vehicle down payment, initial parts and

¹ Source

maintenance supplies, and furniture and administrative equipment. These expenditures were necessary to establish the company's operational infrastructure and position the business for successful commercial operations. Because the invested funds have been committed to business expenses and remain subject to normal business risks without any guarantee of recovery, the investment is both at risk and irrevocably committed as required for E-2 classification.

2. Business Overview

JOHN DOE MECHANICAL SOLUTIONS LLC will operate as a commercial HVAC, refrigeration, and facility cooling support company based in California. The Sample Company will assist businesses that depend on reliable environmental control systems by delivering equipment optimization, maintenance management, system modernization, and technical support services.

The Sample Company will focus on serving food processing facilities, cold storage operators, grocery retailers, hospitality venues, distribution warehouses, and other commercial enterprises located throughout California. By combining technical expertise with proactive equipment management, the Sample Company will help clients improve operational efficiency, reduce equipment downtime, and extend the useful life of their refrigeration and climate-control assets.



Rather than concentrating solely on repair work, **JOHN DOE MECHANICAL SOLUTIONS LLC** will provide a comprehensive portfolio of facility support solutions, including refrigeration system upgrades, HVAC performance optimization, equipment commissioning, energy-efficiency assessments, remote monitoring integration, preventative maintenance programs, emergency troubleshooting, and

replacement planning services. These services are particularly important in the commercial refrigeration industry, where equipment failures can result in product spoilage, operational disruptions, regulatory compliance issues, and significant financial losses. By helping clients proactively monitor, maintain, and modernize their systems, the Company will reduce downtime, improve energy efficiency, extend equipment lifespan, and lower long-term operating costs. This full-service approach positions the Company as a strategic partner rather than a reactive repair provider, creating recurring revenue opportunities while delivering measurable operational and financial benefits to its customers.

The Sample Company's business strategy will emphasize recurring client relationships through annual service agreements, equipment monitoring programs, and facility support contracts. These arrangements will provide customers with scheduled inspections, performance reporting, priority service scheduling, and maintenance planning. In addition, the Sample Company will generate revenue through retrofit projects, equipment replacement assignments, system optimization engagements, and on-demand technical support services.

To support operations, the Sample Company will maintain relationships with multiple suppliers of commercial HVAC and refrigeration equipment, controls, monitoring technology, replacement components, and energy-management systems. Products sourced from approved vendors will include compressors, electronic controls, sensors, evaporator assemblies, condensers, thermostats, monitoring devices, motors, and specialized maintenance materials. This diversified supplier network will allow the Sample Company to respond efficiently to client requirements while maintaining high service standards.

Operational Workflow

The Sample Company's workflow will be organized into four primary stages designed to maximize service quality, customer satisfaction, and operational efficiency.

Phase 1: Client Consultation and Needs Evaluation

Operations will begin with client engagement through marketing activities, referrals, networking efforts, and direct outreach initiatives. During initial discussions, management will evaluate the customer's facility requirements, equipment inventory, operational challenges, and long-term objectives. Information collected during this phase will help determine the most suitable service approach.

Phase 2: Facility Review and Performance Analysis

After the initial consultation, the Sample Company will conduct an on-site assessment of the client's refrigeration and climate-control infrastructure. Equipment condition, energy consumption patterns, maintenance history, and system performance will be reviewed. Findings will be documented and presented to the client together with recommended corrective actions, optimization opportunities, and projected cost estimates.

Phase 3: Solution Deployment and Technical Services

Following client approval, the Sample Company will implement the agreed scope of work. Services may include equipment upgrades, HVAC optimization, refrigeration system improvements, component replacement, monitoring system installation, preventative maintenance procedures, or emergency corrective actions. All work will be performed according to industry standards and client specifications to ensure reliable system performance.

Phase 4: Ongoing Support and Asset Management

Upon completion of each project, the Sample Company will maintain regular communication with clients through ongoing support agreements. Equipment records, maintenance schedules, performance benchmarks, and service histories will be maintained to facilitate proactive maintenance planning. This structured approach will help clients minimize operational interruptions while supporting long-term recurring revenue for the Sample Company.

To protect its business operations, the Sample Company will maintain commercial general liability insurance, commercial vehicle coverage, and any additional policies required by California regulations and client contractual requirements. Insurance limits and coverage levels will be reviewed periodically to ensure adequate protection as operations expand.

2.1 Services Offered

JOHN DOE MECHANICAL SOLUTIONS LLC will provide a comprehensive range of commercial refrigeration, HVAC, and facility cooling support services tailored to businesses that depend on reliable temperature-controlled environments. The Sample Company's services will be designed to help clients improve equipment performance, reduce energy consumption, minimize operational interruptions, and maintain compliance with industry standards.

One of the Sample Company's primary service offerings will be preventative maintenance programs. These programs will include scheduled inspections, system testing, equipment cleaning, calibration of controls, performance monitoring, and early identification of potential mechanical issues. By implementing proactive maintenance strategies, clients will be able to extend equipment lifespan, reduce unexpected failures, and improve overall operational efficiency.

The Sample Company will also perform equipment diagnostics, troubleshooting, and corrective repair services for refrigeration and HVAC systems. These services will address issues involving compressors, condensers, evaporators, control systems, motors, sensors, thermostats, and related mechanical components. Emergency response services will be available to assist businesses experiencing critical equipment failures that could disrupt operations or compromise product quality.

In addition, JOHN DOE MECHANICAL SOLUTIONS LLC will offer system modernization and energy-efficiency improvement services. These projects may include upgrading outdated equipment, integrating smart monitoring technologies, optimizing system configurations, and recommending solutions that reduce utility costs while improving performance. The Sample Company will assist clients in evaluating available technologies and implementing improvements that align with their operational requirements and budget objectives.

The Sample Company will further provide installation and commissioning services for new refrigeration and climate-control equipment. These services will include equipment setup, system testing, operational verification, and performance validation to ensure that installed systems function efficiently from the outset. For clients expanding their facilities or renovating existing operations, the Sample Company will coordinate customized cooling solutions designed to meet specific environmental and operational requirements.

To support long-term client success, JOHN DOE MECHANICAL SOLUTIONS LLC will also provide equipment performance reviews, maintenance planning, and asset management support. Through detailed service records and ongoing consultations, the Sample Company will help clients make informed decisions regarding equipment replacement schedules, maintenance investments, and facility improvement initiatives.



Service	Pricing
Preventative Maintenance Program (Annual Service Agreement)	\$XX
Facility Support and Equipment Monitoring Program	\$XX
HVAC Performance Optimization Services	\$XX
Refrigeration System Upgrades and Retrofits	\$XX
Equipment Commissioning Services	\$XX
Energy-Efficiency Assessments	\$XX
Remote Monitoring System Integration	\$XX
Emergency Troubleshooting and Technical Support	\$XX
System Diagnostics and Performance Evaluation	\$XX
Equipment Replacement Planning Services	\$XX
Facility Cooling System Modernization Projects	\$XX
Refrigeration and HVAC Asset Management Consulting	\$XX
On-Demand Technical Support Services	\$XX
Equipment Replacement and Installation Coordination	\$XX
Customized Facility Support Solutions	\$XX

2.2 Target Clients

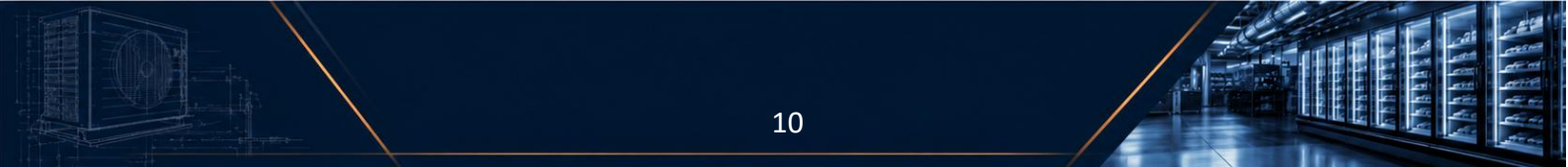
Food Processing Facilities

The U.S. food processing sector is characterized by large-scale, automated production environments that are highly dependent on continuous industrial refrigeration. Globally, the food processing market size is valued at \$XXX billion in 2026. North America represents the second-largest region in this global market, accounting for a XX% revenue share in 2025.²

On a local level, California is the leading state in food and beverage manufacturing establishments, housing X,XXX facilities, which represents XX% of the total U.S. market.³ The state's food processing sector is highly capital-intensive and supports approximately XXX,XXX full- and part-time jobs statewide.⁴ To transition toward lower carbon footprints and comply with state decarbonization targets, the California Energy Commission’s Food Production Investment Program has awarded over \$XXX million to XX projects across California's food processing sector as of 2025.⁵

Significant infrastructure developments are underway in California in 2026. For example, the Sample Company is constructing a XXX,XXX square foot advanced food manufacturing facility in Victorville, California, which includes approximately XX,XXX square feet of climate-controlled cooler and freezer

² Source
³ Source
⁴ Source
⁵ Source



space.⁶ This facility features integrated boilers, wastewater treatment systems, and extensive industrial refrigeration lines.⁷ Additionally, in May 2026, the Sample Company signed a 15-year lease for a XX,XXX square foot centralized production facility in Mountain House, California, integrating manufacturing, packaging, and extensive cold storage systems.⁸

For the Sample Company, these facilities represent high-tonnage industrial cooling environments. Food processing lines require specialized process cooling, liquid chillers, and ammonia or carbon dioxide cascade systems. Because equipment failure in this sector can ruin millions of dollars in raw agricultural commodities or violate USDA hygiene and safety standards, these facilities demand rapid-response emergency repair and highly sophisticated predictive maintenance agreements.

Cold Storage and Distribution Centers

Cold storage and temperature-controlled distribution warehouses represent a critical segment of the logistics infrastructure. The U.S. cold storage market is valued at \$XX billion in 2025 and is projected to expand to \$XX billion in 2026.⁹ Sample Source reports estimate the U.S. cold storage market size at XX billion in 2025.¹⁰ According to the Sample Source gross refrigerated storage capacity in the United States totaled XXX billion cubic feet on XXX, 2025, operating across XXX specialized facilities.¹¹

California leads the nation in gross warehouse capacity, containing XXX million cubic feet of refrigerated space.¹² This massive infrastructure is continuously expanding, as highlighted by Sample Company's development of a XXX,XXX square foot cold distribution center in Tracy, California, which includes a XXX,XXX square foot refrigerated warehouse area and an XXX square foot refrigeration equipment room.¹³ The Sacramento market also features advanced developments, such as Sample Company's United States Cold Storage facility, which operates a XX million cubic foot warehouse utilizing an efficient, centralized CO2/NH3 cascade refrigeration system with cooling capacities of X,XXX tons of refrigeration.¹⁴

⁶ Source

⁷ Source

⁸ Source

⁹ Source

¹⁰ Source

¹¹ Source

¹² Source

¹³ Source

¹⁴ Source

The development of these facilities is constrained by high construction and operating costs. Building a cold storage warehouse in the U.S. costs between \$XXX and \$XXX per square foot, which is at least twice as expensive as a conventional dry warehouse. Furthermore, cold storage warehouses are exceptionally energy-intensive, using 24.9 kWh of energy per square foot annually, four times higher than dry facilities.¹⁵ This high operating expense makes the Sample Company's energy optimization and preventive coil and compressor services highly attractive to logistics managers seeking to reduce utility bills.

Catering Operations

The catering and broader event hospitality market represents a highly localized segment of the foodservice sector. The United States has between XXX and X million foodservice and drinking place establishments in 2026, depending on the breadth of classification.¹⁶ According to the Sample Source, the private sector “Food Services and Drinking Places” category (NAICS XXX) represents XXX establishments in the United States as of the fourth quarter of 2025.¹⁷ California represents the largest individual market in the nation, housing approximately XX,XXX+ restaurant and foodservice outlets.¹⁸ Catering businesses are highly dependent on transport and localized commercial refrigeration.

Because these operations are heavily scrutinized under the California Retail Food Code, refrigeration equipment must maintain consistent temperatures to prevent foodborne pathogens.¹⁹ A failure in temperature-controlled equipment can cause immediate product spoilage, leading to canceled events and significant reputational damage. The Sample Company's fast-response dispatch services and smaller-capacity reach-in/walk-in maintenance plans provide a safety net for these event-driven businesses.

¹⁵ Source

¹⁶ Source

¹⁷ Source

¹⁸ Source

¹⁹ Source

Retail Food Stores (Supermarkets and Grocery)

The U.S. grocery retail market is a mature but highly dynamic sector. In 2026, there are XX,XXX supermarkets and grocery stores operating in the United States, representing a X% increase from 2025.²⁰ The California food retail environment is highly concentrated, with the California Grocers Association representing more than XXX food stores and grocery supplier companies statewide.²¹ The state's grocery landscape is dominated by large-footprint chains. Albertsons Companies leads with XXX locations across XXX cities, Grocery Outlet operates XXX locations across XXX cities, Safeway Inc. operates XXX locations across XXX cities, Smart & Final maintains XXX locations across XXX cities, and Trader Joe's operates XXX locations across XXX cities in California in 2026.²²

This sector is navigating significant changes in 2026, including the final implementation of California's SB 1053, which bans plastic grocery bags in checkout lanes starting January 1, 2026.²³ Additionally, grocery retail is experiencing restructuring, with chains opening fresh-format locations, such as the Sample Company and the Sample Company, planning to open XX to XX new locations each in 2026,²⁴ while simultaneously shuttering underperforming facilities, such as Sample Company's closure of XX stores in 2026.²⁵

For the Sample Company, supermarkets represent the single most intensive source of routine commercial refrigeration demand. Grocery stores operate massive multi-rack refrigeration systems containing thousands of pounds of high-GWP HFCs. Under federal AIM Act guidelines, these systems are prime candidates for mandatory leak tracking, compressor retrofits, and automatic leak detection system installations.

Target Customer Quantities and Service Frequencies

The California market provides a deep pool of target customers across all four focus sectors. To establish the total addressable market, the quantities and projected refrigeration service usage frequencies for these segments have been structured in the table below:

²⁰ Source

²¹ Source

²² Source

²³ Source

²⁴ Source

²⁵ Source



Service Type	Frequency	Scope of Work	Notes
Preventive Maintenance	Quarterly	Check refrigerant levels, oil levels, and electrical components.	Required for all systems over 50 lbs.
Leak Detection	Monthly	Use electronic leak detectors to find and repair leaks.	Required for systems over 50 lbs.
Refrigerant Recharge	As needed	Recharge refrigerant to manufacturer's specifications.	Only after leak repair.
Compressor Service	As needed	Inspect, repair, or replace the compressor.	Major service, may require parts.
Coil Cleaning	Annually	Clean evaporator and condenser coils.	Improves efficiency.
Filter Replacement	Monthly	Replace air filters.	Standard maintenance.
System Inspection	Annually	Comprehensive inspection of the entire system.	Recommended for all systems.

The frequency of service usage in this market is driven by both operational necessity and regulatory mandates. For example, Sample State and Sample State air quality rules require monthly leak inspections for larger refrigeration systems (X,XXX+ lbs. of refrigerant) and quarterly inspections for medium-sized systems.²⁶

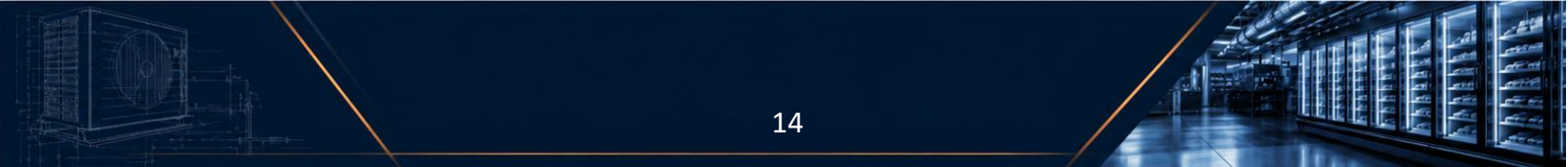
Under California’s CARB RMP, any system with a charge size between XXX and XXX pounds must be registered, and annual reports must be submitted.²⁷ This legal framework guarantees a recurring revenue stream for the Sample Company through compliance-related maintenance contracts.

2.3 Marketing Strategy

Go-to-Market Plan - The Sample Company will initially target food processing facilities, cold storage operators, grocery retailers, warehouses, and hospitality businesses throughout California. Client acquisition efforts will focus on direct outreach, referrals, and digital marketing to secure maintenance contracts and service agreements.

Branding / Publicity Strategy - The Sample Company will establish a professional online presence through its website, Google Business Profile, and industry directories. Branding efforts will emphasize reliability, responsiveness, technical expertise, and long-term customer support.

²⁶ Source
²⁷ Source



Sales Channels - Revenue will be generated through direct sales, service agreements, referral relationships, website inquiries, online advertising campaigns, and repeat business from existing clients. Management will personally oversee business development and client relationships.

Partnership Strategy - The Sample Company will develop relationships with equipment suppliers, facility management firms, general contractors, and commercial property operators. These partnerships will create referral opportunities and support future service and installation projects.

2.4 Investment Details

Mr. John Doe has invested a total of **\$XXX** into JOHN DOE MECHANICAL SOLUTIONS LLC. The investment has been funded entirely through the Applicant's personal savings and transferred directly to the Sample Company. No borrowed funds, bank financing, or third-party loans were used to capitalize the business.

Source of Funds

Funds Invested	Amount
From Mr. John Doe's Personal Account	\$XXX
Total Investment	\$XXX

Use of Funds

Date	Category	Description	Amount	Vendor/Payee
XX/XX/XXXX	Business Formation	Company Registration and Filing Fees	\$XXX	California Secretary of State
XX/XX/XXXX	Professional Services	Business Consulting and Setup Services	\$XXX	Business Solutions Group
XX/XX/XXXX	Insurance	General Liability Insurance Premium	\$XXX	Commercial Insurance Provider
XX/XX/XXXX	Tools	Installation and Maintenance Tools	\$XXX	Industrial Supply Vendor
XX/XX/XXXX	Technology	Laptop, Software, and Business Systems	\$XXX	Technology Provider
XX/XX/XXXX	Marketing	Website Development and Branding	\$XXX	Digital Marketing Agency
XX/XX/XXXX	Vehicle	Service Vehicle Down Payment	\$XXX	Commercial Vehicle Dealer
XX/XX/XXXX	Inventory	Initial Parts and Maintenance Supplies	\$XXX	Equipment Distributor
XX/XX/XXXX	Office Setup	Furniture and Administrative Equipment	\$XXX	Office Supply Vendor
Total			\$XXX	

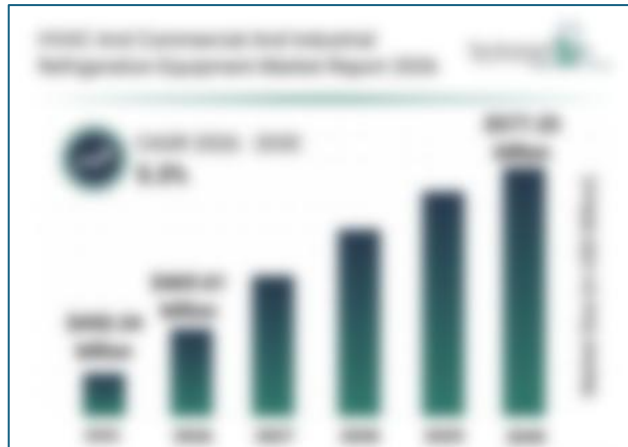
3. Industry Overview & Market Insights

The Sample Company will engage in the provision of specialized commercial refrigeration, climate control (HVAC), and technical equipment support services tailored to businesses operating in the food production, warehousing, logistics, and hospitality sectors. The Sample Company will primarily serve food processing facilities, cold storage distribution centers, catering operations, retail food stores, and other commercial establishments throughout California that rely on highly reliable temperature-controlled environments and equipment.

The core operations of the Sample Company will focus on a range of technical service offerings. This includes preventive maintenance, advanced predictive monitoring, emergency repair, regulatory compliance management, and energy optimization for complex commercial cooling systems. Rather than operating as a general contractor, the Sample Company positions itself as a strategic partner dedicated to helping clients improve equipment performance, reduce energy consumption, minimize costly operational interruptions, and maintain strict compliance with state and federal environmental standards.

3.1 The U.S. Commercial HVAC and Refrigeration (HVAC/R) Industry

The U.S. Commercial HVAC and Refrigeration (HVAC/R) Industry is experiencing a phase of robust growth, driven by massive regulatory pressures, technological modernization, and infrastructure expansion. To understand the scale of this industry, the global market for HVAC and commercial and industrial refrigeration equipment has reached a valuation of \$XX billion in 2025 and is projected to expand to \$XX billion in 2026.²⁸



The specialized commercial HVAC system market also demonstrates this upward trajectory, valued globally at \$XX billion in 2025 and projected to grow to \$XX billion in 2026.²⁹ In North America, the

²⁸ Source

²⁹ Source



commercial HVAC system market reached \$XX billion in 2025 and is projected to reach \$XX billion in 2026, with the U.S. leading the regional market with a revenue share of \$XX billion in 2025.³⁰

From a services perspective, maintenance and support represent the fastest-growing and highest-margin segments of the HVAC/R sector. The global HVAC service and maintenance segment was valued at \$XX billion in 2025 and is projected to experience a XX% compound annual growth rate (CAGR).³¹ Concurrently, the commercial refrigeration repair category is projected at roughly \$XX billion in 2025, growing at a XX% CAGR through 2033.³² These valuation metrics represent a massive addressable market for the Sample Company, particularly within highly regulated, high-density commercial corridors.

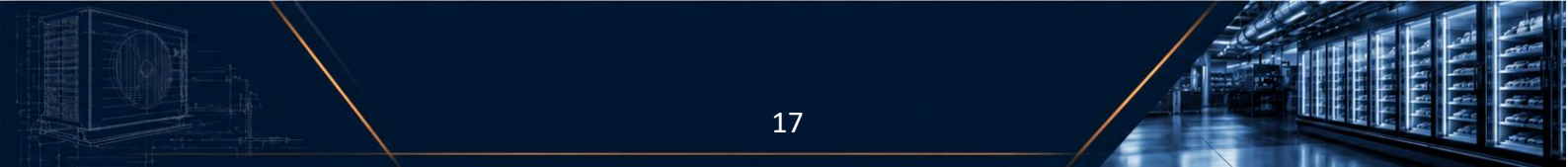
Market Segment	2025 Value (\$B)	2026 Value (\$B)	2027 Value (\$B)	2028 Value (\$B)	2029 Value (\$B)	2030 Value (\$B)	2031 Value (\$B)	2032 Value (\$B)	2033 Value (\$B)
Commercial HVAC	12.5	13.2	14.0	14.8	15.6	16.4	17.2	18.0	18.8
Commercial Refrigeration	8.7	9.1	9.5	10.0	10.4	10.8	11.3	11.7	12.2
Commercial Air Conditioning	5.3	5.6	5.9	6.2	6.5	6.8	7.1	7.4	7.7
Commercial Heating	3.1	3.3	3.5	3.7	3.9	4.1	4.3	4.5	4.7
Commercial Ventilation	2.2	2.3	2.4	2.5	2.6	2.7	2.8	2.9	3.0
Commercial Controls	1.5	1.6	1.7	1.8	1.9	2.0	2.1	2.2	2.3
Commercial Ductwork	0.8	0.8	0.9	0.9	1.0	1.0	1.1	1.1	1.2
Commercial Piping	0.6	0.6	0.6	0.7	0.7	0.7	0.8	0.8	0.8
Commercial Insulation	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.6
Commercial Electrical	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5
Commercial Plumbing	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3
Commercial Fire Protection	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Commercial Security	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Commercial IT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Commercial Maintenance	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Commercial Support	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1

3.1.1 The Industry Key Trends

Stricter federal energy-efficiency standards are driving equipment replacement and upgrade cycles, with the U.S. Department of Energy issuing new energy conservation standards for commercial refrigerators, freezers, and refrigerator-freezers with an effective date of March 24, 2025.³³

The transition to lower-GWP (global warming potential) refrigerants under the Sample Act is accelerating replacement decisions across retail refrigeration and food service systems. In commercial refrigeration, remote condensing units and rack systems were expected to transition to lower-GWP alternatives in 2026 and 2027, respectively. The EPA's Technology Transitions Rule has set sector-based GWP limits.

³⁰ Source
³¹ Source
³² Source
³³ Source



According to the Sample Source,³⁴ the large installed base of aging equipment, with more than XX% of U.S. households and a significant portion of commercial facilities relying on equipment approaching the end of typical 15–20 year life cycles, creates predictable retrofit and maintenance workstreams.

Cold chain logistics expansion is increasing equipment purchases across grocery delivery and refrigerated transport networks. The shortage of certified HVAC technicians, with roughly XXX openings emerging each year, creates both a challenge and an opportunity for well-staffed service providers. Moreover, preventive maintenance contracts held XX% of 2024 revenue, underscoring owner preference for predictable cost management and uptime protection. Energy-management and monitoring services are expanding at an XX% CAGR, fueled by compliance pressures and the need to optimize load profiles under dynamic utility tariffs.

3.1.2 The Industry Main Drivers

The commercial HVAC/R Industry is shaped by three main drivers: decarbonization mandates, the rapid expansion of the cold chain, and the integration of smart technologies. The transition from reactive, “run-to-failure” maintenance to predictive maintenance is a primary structural shift in the industry. As of 2026, global maintenance spending exceeds \$XX trillion annually, and facilities are increasingly leveraging technology to control these expenses. The adoption of Artificial Intelligence (AI) in facility management has surged to a XX% adoption rate in 2026.³⁵

Cloud-based Sample Systems are utilized by more than XX% of facilities in 2026.³⁶ At the same time, the transition toward low-GWP (Global Warming Potential) refrigerants under federal and state guidelines represents a critical regulatory hurdle for business owners. The phase-down of hydrofluorocarbons (HFCs) under the federal American Innovation and Manufacturing (AIM) Act forces commercial entities to either retrofit existing assets or invest in new systems utilizing natural refrigerants such as CO₂, ammonia, and propane. This dual pressure, balancing energy efficiency with environmental compliance, creates a significant opportunity for the Sample Company, as business operators require specialized external technicians to manage these transitions.

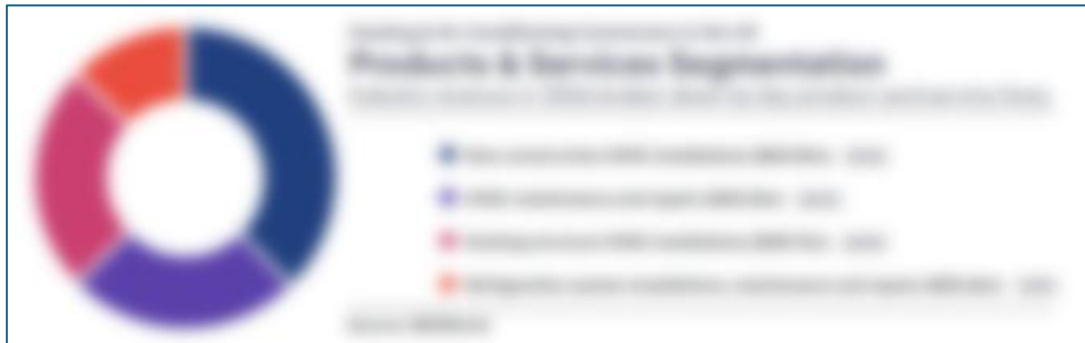
³⁴ Source

³⁵ Source

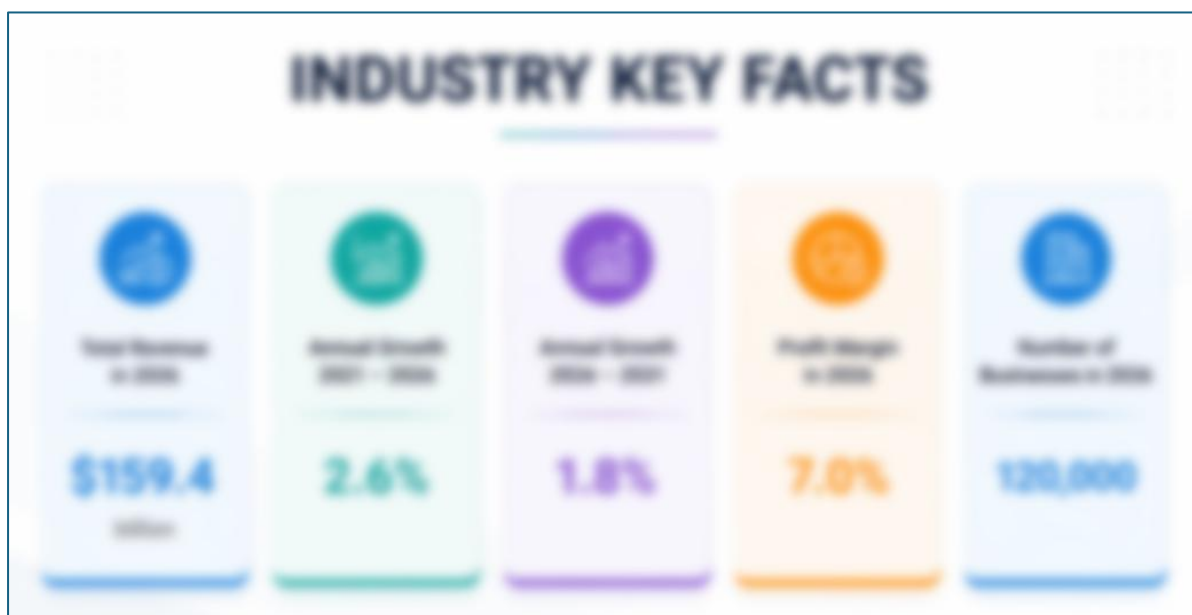
³⁶ Source

3.2 Heating and Air-Conditioning Contractors Industry

According to Source,³⁷ heating and air-conditioning contractors in the United States install and service heating, ventilation, air-conditioning (HVAC) and refrigeration equipment. Companies perform new installations, additions, alterations, maintenance, and repairs. Contractors also repair various structures, including homes, office buildings, manufacturing plants, and educational facilities.



Having seen growth through the end of 2026, revenue for the heating and air-conditioning contractors industry is influenced by changes in per capita disposable income, interest rates, consumer spending, and a host of other drivers. HVAC contractors operate a steady business thanks to the necessity of their services and regular repair and maintenance work. Government support, including Qualified Improvement Property (QIP) tax write-offs, has aided revenue growth.



³⁷ Source



Coming off the heels of historically low rates, interest rate hikes weakened residential and nonresidential markets since 2022. The elevated cost of borrowing particularly reduced residential construction activity, while nonresidential construction managed to continue expanding amid a hot reopened economy. Manufacturing construction spending, in particular, saw strong growth amid supportive federal policies. Interest rate cuts, which began in 2024 and continued into 2025, provide a bright spot for contractors. Overall, revenue for heating and air-conditioning contractors is expected to expand at a CAGR of XX% during the current period, reaching \$XXX billion in 2026, when revenue is set to climb XX%.

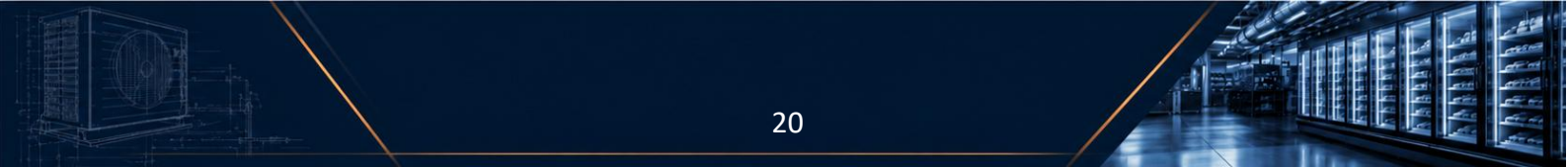
	2023	2024	2025	2026	2027	2028
Revenue	100	105	110	115	120	125
Profit	20	21	22	23	24	25
Operating Expenses	80	84	88	92	96	100
Capital Expenditures	10	10	10	10	10	10
Depreciation	5	5	5	5	5	5
Interest Expense	5	5	5	5	5	5
Income Tax	5	5	5	5	5	5
Net Income	15	16	17	18	19	20

As construction activity continues to expand along with the broader US economy, HVAC contractors will see expanding opportunities. High wages and corporate profit will hike spending from the residential and nonresidential sectors, aiding revenue growth. Contractors will see new opportunities as consumers seek newer and environmentally friendly systems. Tax credits and grants for energy-efficient heating and cooling equipment are set to expire and are not a priority of the Trump administration, posing a threat to HVAC contractors. A potentially escalating trade war also stands to drive up prices. Still, revenue for heating and air-conditioning contractors is forecast to rise at a CAGR of XX% during the outlook period, reaching \$XXX billion in 2031, while profit is set to remain steady amid continued labor shortages and steadier purchase costs.

3.3 California Market Insights

- **California is the nation's leading cold storage market.** California accounts for approximately XX% of all refrigerated warehouse facilities and refrigerated warehouse revenue in the U.S.³⁸, making it the largest cold storage market in the country. The state's extensive agricultural production, large consumer population, and major logistics infrastructure continue to drive demand for refrigeration, climate-control, and facility support services.

³⁸ Source





- **The refrigerated storage industry continues to expand.** The Refrigerated Storage industry in California employed approximately XXX workers in 2026 and experienced average annual growth of XX% between 2021 and 2026³⁹, reflecting continued investment in temperature-controlled facilities and supporting infrastructure.
- **Food processing and cold chain facilities depend on reliable refrigeration systems.** California's position as a leading agricultural and food distribution hub creates substantial demand for refrigeration equipment, preventative maintenance, system upgrades, and energy-efficiency improvements. Food processing facilities, cold storage operators, grocery retailers, and distribution warehouses rely on properly functioning refrigeration systems to preserve inventory quality and comply with food safety requirements.⁴⁰
- **Growing emphasis on energy efficiency and system modernization.** Businesses operating refrigeration and HVAC systems are increasingly investing in equipment upgrades, energy-management technologies, and system optimization initiatives to reduce utility costs and comply with evolving environmental regulations. This trend creates ongoing opportunities for companies specializing in refrigeration modernization, performance optimization, and energy-efficiency assessments.
- **California's regulatory environment supports demand for specialized technical expertise.** Stringent energy-efficiency standards, refrigerant regulations, and environmental compliance requirements encourage facility operators to seek experienced service providers capable of maintaining, upgrading, and optimizing refrigeration and HVAC systems. As a result, businesses increasingly require specialized support to ensure operational reliability and regulatory compliance.⁴¹

4. Job Creation & Staff Plan

4.1 Job Creation Tables

Table 1: Job Creation Summary						
Job Title	Quantity	Start Date	End Date	Duration (Months)	Category	Notes
Refrigeration Technician	10	2023-01-01	2023-12-31	12	Skilled Labor	Full-time positions
HVAC Installer	5	2023-01-01	2023-12-31	12	Skilled Labor	Full-time positions
Energy Auditor	3	2023-01-01	2023-12-31	12	Skilled Labor	Full-time positions
Project Manager	2	2023-01-01	2023-12-31	12	Professional	Full-time positions
Administrative Support	4	2023-01-01	2023-12-31	12	Support	Full-time positions
Total Job Creation						
	24					

Table 2: Staffing Requirements						
Job Title	Quantity	Start Date	End Date	Duration (Months)	Category	Notes
Refrigeration Technician	10	2023-01-01	2023-12-31	12	Skilled Labor	Full-time positions
HVAC Installer	5	2023-01-01	2023-12-31	12	Skilled Labor	Full-time positions
Energy Auditor	3	2023-01-01	2023-12-31	12	Skilled Labor	Full-time positions
Project Manager	2	2023-01-01	2023-12-31	12	Professional	Full-time positions
Administrative Support	4	2023-01-01	2023-12-31	12	Support	Full-time positions
Total Staffing Requirements						
	24					

³⁹ Source

⁴⁰ Source

⁴¹ Source





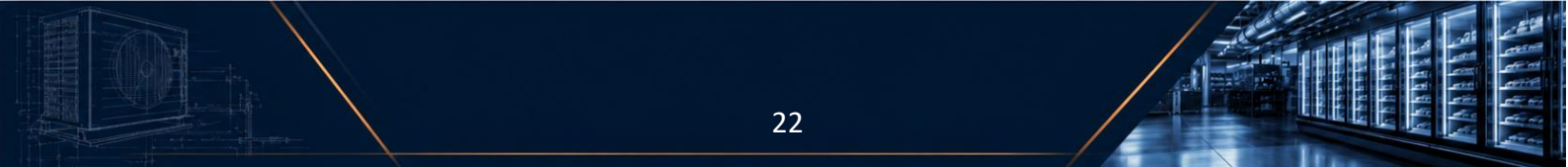
4.2 Organizational Chart



5 Financial Summary

5.1 Sales Forecast Assumptions

	Year 1	Year 2	Year 3	Year 4	Year 5
Residential Market					
Number of Units Sold	100	120	150	180	200
Price per Unit	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Total Revenue	\$1,000,000	\$1,200,000	\$1,500,000	\$1,800,000	\$2,000,000
Commercial Market					
Number of Units Sold	50	60	75	90	100
Price per Unit	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Revenue	\$1,000,000	\$1,200,000	\$1,500,000	\$1,800,000	\$2,000,000
Manufacturing Market					
Number of Units Sold	20	25	30	35	40
Price per Unit	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Total Revenue	\$1,000,000	\$1,250,000	\$1,500,000	\$1,750,000	\$2,000,000



5.2 Sales Forecast Table

Sales Forecast	Year 1	Year 2	Year 3	Year 4	Year 5
Sales					
Sample Service	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Sample Service	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Sales	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Direct Cost of Sales					
Sample Service	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Sample Service	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Subtotal Direct Cost of Sales	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX

5.3 Profit and Loss Table

Pro Forma Profit and Loss	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Direct Cost of Sales	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Cost of Sales	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Gross Margin	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Gross Margin %	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Operating Expenses	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Payroll	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Payroll Taxes	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Rent	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Utilities	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Accountant and Lawyer	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Marketing	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Other	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Operating Expenses	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Profit Before Interest and Taxes	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
EBITDA	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Taxes Incurred	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Net Profit	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX

5.4 Balance Sheet

Pro Forma Balance Sheet	Year 1	Year 2	Year 3	Year 4	Year 5
Assets					
Current Assets					
Cash and Other Current Assets	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Current Assets	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Long-Term Assets	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Long-Term Assets	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Assets	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Liabilities and Capital	Year 1	Year 2	Year 3	Year 4	Year 5
Long-Term Liabilities	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Liabilities	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Equity	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Retained Earnings	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Earnings	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Capital	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Total Liabilities and Capital	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX