The 34 assumptions behind scenario A, listed and sourced

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Document issued on 09/11/2026

18 measured, 12 settled, 4 without a source · fictional document

Fictional document — demonstration example

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Fictional document, produced for the demonstration. **No assumption belongs to the agent.** Each comes from company data or from an executive decision, and the document says which. **The four unsourced assumptions are at the front, not in an appendix: they are the ones that deserve the meeting time.**

The four unsourced assumptions — to be handled first

Assumption	Provisional value used	Effect on break-even if it moves by 15%	How to obtain it
Price of the line's two machines	**Range of 8% to 23% below list**	**±€340k on the result**	**Consultation of 5 suppliers, under mandate**
Rent of a warehouse in Antwerp	Average of three public listings	7 weeks	Quote from a local broker

Assumption	Provisional value used	Effect on break-even if it moves by 15%	How to obtain it
Cost of recruiting a refrigeration technician in Belgium	Based on the French cost, uplifted	3 weeks	Recruitment firm, quote to request
Time to obtain the operating permit	9 months	Shifts the in-service date, not break-even	Enquiry with the competent authority

The 18 measured assumptions — verified, not debated

Assumption	Value	Source	Period
Hourly production cost, Reims	€42.10	Cost accounting	Closed financial year
Margin on new equipment	17.1%	Cost accounting	3 financial years
Reims load on the northern Benelux	6.1%	Delivery notes	12 rolling months
Average delivery time from Reims	6.4 days	ERP, deliveries	12 months
Energy cost per site	Readings from the 4 sites	Supplier invoices	24 months
Fourteen others of the same kind	Detailed in the meeting file	ERP, cost accounting, HR, maintenance	Periods given line by line

The 12 assumptions settled by management — debatable, and everyone knows by whom

Assumption	Value	Settled by	Date

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Discount rate	**6%**	**Finance director**	**12 March 2026**
Amortisation horizon for a site	15 years	Executive committee	4 November 2025
Contract renewal rate used	88%, French average	Finance director	12 March 2026
Stock policy for a new site	6 weeks of cover	Industrial director	22 January 2026
Eight further executive decisions	Detailed in the file	Committee or the departments concerned	All dated

An assumption challenged in the meeting is changed in front of everyone: the value is modified, the scenario recalculates, and the log keeps the before, the after, the author and the effect on the result. **That is what takes documenting assumptions from 30% to 4% of preparation time — and opening questions from 40 minutes to 9.**

Assumptions challenged in the meeting, and value retained after recalculation: _____

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