FREEDOM Tablet China

INVESTMENT PROPOSAL

JANUARY 2026

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This document forms the high-level offer for qualified partners.

IDEA and FTI are seeking a single, highly capable partner to build, market, and commercialize Freedom

INVESTMENT PROPOSAL

Equity Offer: 49% Ownership of Freedom Tablet China Ltd.
Investment Required: USD $5,000,000
Exclusivity: National Rights to China for 7 Years

1. Executive Summary

Freedom Tablet China Ltd. will be a joint venture between International Digital Education Access Inc. (IDEA), Freedom Tablet International Ltd. (FTI), and a qualified China investment partner. The joint venture grants exclusive national rights to distribute, market, and commercialize the Freedom Education Tablet product line across the People's Republic of China for a seven-year term.

IDEA owns one of the strongest early learning content ecosystems in the world, developed over more than fifteen years and purpose built for safe, offline child education, including Oville, Master Hoobee ESL, and Professor Pi. All content is designed for sealed, offline child education and is exclusive to the Freedom Tablet.

FTI manufactures all Freedom Tablets as finished products at the Quang Zhou facility. Units are supplied to FTChina at fixed transfer prices that include manufacturing, overhead, royalty allocation, and a joint marketing contribution. FTChina controls all commercial operations inside China.

The investor will acquire forty nine percent of FTChina for USD $5,000,000. IDEA and FTI retain fifty one percent. This provides the partner with national exclusivity, full commercial autonomy, and participation in all long-term profit generated inside China.

China is the world's largest market for early learning, foundational literacy, and English language acquisition. Consumer demand strongly favors safe, offline devices for young children, while government policy now incentivizes controlled digital environments without open internet. Freedom Tablet is fully aligned with this direction.

This document outlines the product line, exclusivity terms, commercial model, transfer pricing framework, national rollout plan, financial outlook, and investor ROI.

2. China Market Opportunity

China remains the strongest early learning and ESL market globally. Despite demographic shifts, total spending per child continues to rise across all city tiers. Parents prioritize English acquisition, foundational reading and math, structured home learning, and safe digital environments that prevent exposure to mobile content.

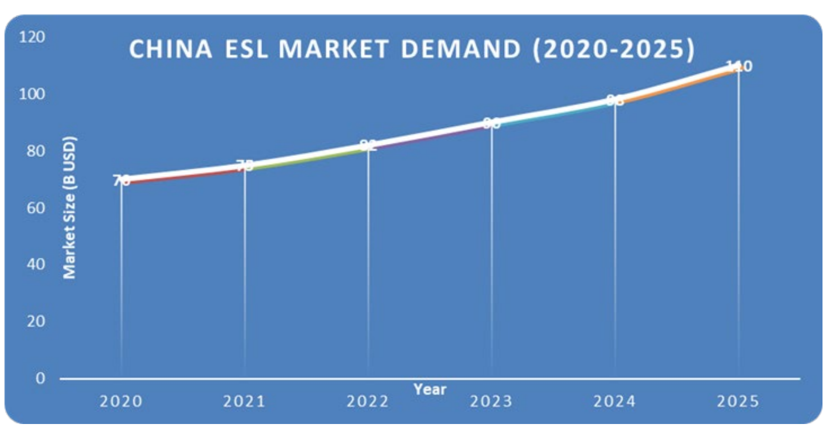
More than 260 million children are under age fourteen. Preschool enrollment exceeds ninety percent. By age five, participation in early learning approaches one hundred percent. Parents in Tier 1 and Tier 2 cities consistently invest in premium structured education tools. Tier 3 and Tier 4 cities show strong demand for affordable, durable, offline devices that deliver core literacy and ESL benefits without internet access.

Primary market drivers include the following:

- Growing national concern over children's exposure to mobile phones
- Government preference for controlled digital education environments
- Strong demand for English language exposure within regulatory limits
- Rising consumer spending on structured early learning tools
- High trust in sealed, purpose-built educational devices
- Expansion of the private school and ESL Centre sectors

Tier 1 and Tier 2 cities show strong appetite for premium early learning devices. Tier 3 and Tier 4 cities demonstrate efficient demand for affordable offline tools that provide English, literacy, and math foundations without the risks associated with mobile devices.

Freedom Tablet arrives at a perfect time. It is fully offline, exclusively educational, and compliant with the direction of national policy. The product requires no adaptation for China. The market opportunity is immediate and large in scale.



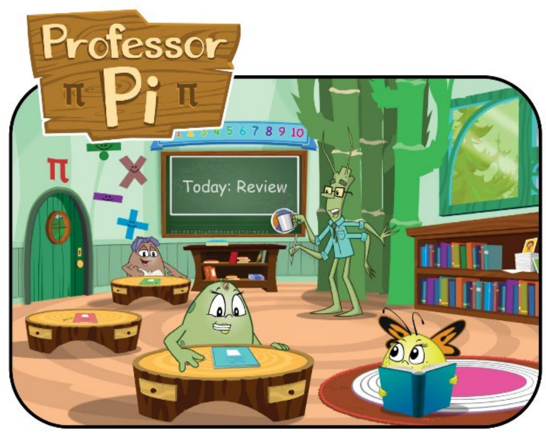
3. Why Offline Tablets Win in China

The Freedom Tablet operates with no internet, no browser, no app store, no external applications, and no ability for a child or parent to introduce third party content. This sealed model is not a limitation. It is a strategic advantage in China.

Government priorities emphasize safe digital environments for minors. Parents are increasingly aware that mobile phones and open internet devices introduce content, advertising, and risks that are difficult to control. Schools and ESL centers seek structured systems that comply with both policy guidelines and parental expectations.

The Freedom Tablet is aligned with these requirements:

- Fully offline operation
- No browser
- No app store
- No third-party applications
- No ability for parents or children to add content
- Complete risk elimination in digital exposure
- Sealed operating system
- Nonprogrammable
- Curated educational ecosystem
- Mandarin localized upon approval
- Durable, child safe hardware



This model aligns directly with both government direction and parental expectations. China has already begun shifting away from mobile devices for children, encouraging safe, controlled digital education environments. Schools, ESL centres, and private education providers actively prefer structured, closed platforms for young learners.

Parents also trust sealed devices more than mobile phones. Freedom Tablet fits directly into this growing national trend.

4. Product Line for China

FTChina will initially distribute two products:

Freedom Education Tablet V1

- Designed for children ages two to nine
- Includes Oville World early learning content, literacy foundations, cognitive development, stories, and structured activities
- Ideal for home use, preschools, and lower tier city retail channels

Freedom Education Tablet V2

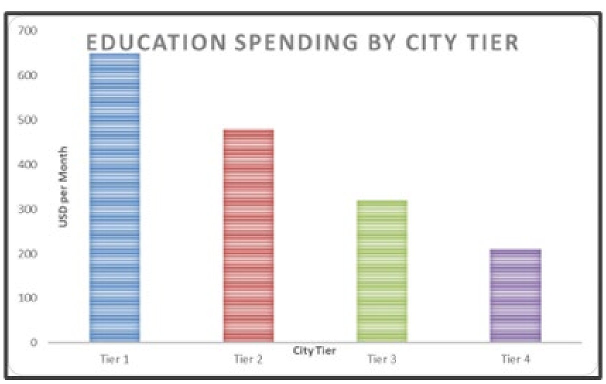
- Designed for children ages two to nine
- Includes Master Hoobee ESL, Professor Pi mathematics, and structured early primary content
- Ideal for ESL centers, private schools, and higher value retail channels

Both tablets are fully offline, preloaded with IDEA content, and manufactured by FTI as finished products.

Future Product Eligibility

During the seven year exclusivity period, FTChina may request to distribute additional product lines introduced globally by IDEA or FTI. Possible future devices include the Children's Digital Library Tablet, the School Library Tablet, the Offline Classroom Hub for Tier 3 and Tier 4 communities, and the Freedom Call Home Device for children. Any additional product line can be added through a short form addendum with mutually agreed pricing and minimum purchase requirements.

This clause does not obligate IDEA or FTI to release future products in China unless formally agreed.



5. IDEA Content Ecosystem

IDEA owns one of the most complete early learning content suites in the world. All content is exclusive to Freedom Tablet and cannot be licensed or distributed through mobile phones, online platforms, or third-party devices.

Core components include the following:

- Oville World early learning environment
- Master Hoobee ESL for accent free English acquisition
- Professor Pi early math program
- Foundational reading and listening systems
- Stories, songs, cognitive development activities
- Structured curricula for ages two to nine

Content is culturally neutral and suitable for both home and school use. All assets are produced by IDEA's internal studio and delivered preinstalled on Freedom Tablets. Updates and new content are delivered through IDEA's offline EduConnect system.

This content has been in development for more than fifteen years and represents significant intellectual property value. The quality of content is a major long-term advantage for FTChina.

6. Equity and Investment Structure

The investor will acquire forty nine percent of FTChina for USD $5,000,000. IDEA and FTI retain fifty one percent. FTChina will hold exclusive national rights to distribute Freedom Education Tablet V1 and V2 for seven years.

The investment secures:

- Seven-year exclusive national rights to distribute FET-C V1 and V2
- Equity participation in all profits generated by FTChina
- Commercial control over all pricing and channel strategies
- Access to all existing content and product assets
- Option to add future products subject to mutual agreement

The joint venture combines IDEA's content ownership, FTI's manufacturing capability, and the investor's national commercial execution. It is a simple structure with clear responsibilities and predictable margins.

7. Commercial Model

The commercial model is straightforward.

FTI supplies finished tablets to FTChina at fixed transfer prices. These prices include all manufacturing, overhead, IDEA royalties, FTI margin, and the five percent marketing fund contribution. FTChina resells into the China market at margins determined by its own commercial strategy.

FTChina bears all costs associated with:

- Localization and certification
- E commerce operations
- Retail development
- ESL centre partnerships
- KOL campaigns and digital marketing
- Provincial distributor agreements
- Warehousing and logistics
- Customer support

IDEA and FTI have no operational responsibilities inside China.

8. Partner Responsibilities

The China partner is responsible for all national commercial activity.

Responsibilities include the following:

- Building national distribution channels
- Developing provincial partnerships
- Managing ecommerce channels including JD, Douyin, Tmall, and Pinduoduo
- Executing marketing, KOL campaigns, demonstrations, and national rollouts
- Managing certifications and regulatory approvals
- Handling localization and translation (voice and UI)
- Managing warehousing, logistics, and end user support
- Meeting minimum annual purchase requirements

Minimum purchase commitments:

- Year 1, 50,000 units
- Year 2, 100,000 units
- Years 3 to 7, 150,000 units per year

Failure to meet minimums for two consecutive years may result in loss of exclusivity.

9. IDEA and FTI Responsibilities

IDEA and FTI are responsible for the following:

- Delivering finished tablets FOB Quang Zhou
- Providing all preinstalled content
- Maintaining manufacturing quality and supply chain stability
- Delivering sealed OS and firmware
- Approving localization work
- Providing brand guidelines for marketing
- Supporting offline EduConnect updates
- Protecting all intellectual property

IDEA and FTI do not participate in China domestic operations.

10. National Rollout Strategy

The rollout strategy follows a three-phase model.

Phase One, Months 1 to 12

- Localization and certification
- Launch via e commerce platforms
- Initial distribution to ESL centers and preschools
- National KOL and social media introduction
- First 50,000 units deployed

Phase Two, Year 2 to Year 3

- Expansion to major provinces
- Retail partnerships
- Large scale ESL and private school sales
- Annual volume 100,000 to 150,000 units

Phase Three, Years 3 to 7

- Full national penetration
- Lower tier city expansion
- Institutional adoption
- Continued 150,000 plus unit annual volume

This rollout plan establishes FTChina as the sole national distributor with growing provincial control each year.

11. Financial Model Snapshot

FTChina purchases finished Freedom Education Tablets from FTI at fixed transfer prices that include all manufacturing costs, FTI margin, IDEA royalties, and a five percent contribution to a joint marketing and co-op fund. The pricing structure is straightforward and designed to give the China partner a strong commercial position in every major sales channel.

Transfer Prices to FTChina

FET-C V1, USD $168
FET-C V2, USD $193

These transfer prices are FOB Quang Zhou and represent the complete delivered cost to the China partner. No additional royalties or fees are payable.

The China partner controls wholesale and retail pricing inside China. Typical market alignment for early learning devices in Tier 1 to Tier 4 cities supports the following pricing bands:

FET-C V1, Wholesale USD $239 to $259, Retail USD $379 to $399
FET-C V2, Wholesale USD $269 to $299, Retail USD $429 to $459

At these levels, FTChina maintains strong margin across ecommerce, ESL centres, private schools, retail chains, and provincial distributors.

Minimum purchase commitments ensure stable volume flow to FTI and predictable revenue to FTChina:

- Year 1, 50,000 units
- Year 2, 100,000 units
- Years 3 to 7, 150,000 units per year

Total committed volume over seven years is 950,000 units. Higher volumes will increase annual profit and improve overall return to the investor.

11A. ROI Model — Investor Returns Overview

The China joint venture is structured to deliver significant long-term returns while maintaining simple operations and predictable cost structures. The investor receives forty nine percent of all FTChina profits generated through national distribution of Freedom Education Tablet V1 and V2.

The FTChina profit engine is based on the margin between:

- The fixed FTI transfer price
- FTChina wholesale and retail prices

Using the confirmed transfer prices of USD $168 for V1 and USD $193 for V2, FTChina's expected gross margins range from USD $80 to $140 per unit depending on channel mix.

Minimum purchase volumes over seven years total 950,000 units. Under conservative pricing and moderate channel penetration, the JV generates a cumulative profit pool of approximately USD $32,000,000 to $55,000,000. The investor's forty nine percent share of this range produces a long-term return of USD $15,680,000 to $26,950,000.

The USD 5,000,000 investment is typically recovered within eighteen to thirty months under minimum volume performance.

Upside scenarios include the following:

- Higher provincial penetration
- Stronger ESL centre adoption
- Private school market expansion
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- Tier 3 and Tier 4 sales growth
- Addition of new product lines

Any of these factors increase FTChina profitability and accelerate investor ROI.

If all financial, operational, and performance commitments are fully met during the initial seven-year term, the parties may renew the agreement for successive additional seven-year periods upon mutual written consent.

12. Governance and Legal Framework

The FTChina board will have three directors, with two appointed by IDEA and FTI and one by the investor. Ordinary matters are determined by majority vote. Fundamental decisions require mutual agreement.

All agreements are governed by the laws of British Columbia, Canada. Disputes are resolved through the Vancouver International Arbitration Centre. Chinese translations are provided for convenience, but the English version prevails.

13. Conclusion

Freedom Tablet China Ltd. provides a unique, high margin, low risk opportunity in the world's largest early learning and ESL market. The investor acquires national exclusivity, commercial autonomy, and participation in all profits generated inside China.

IDEA provides the content.
FTI provides the hardware.
The partner builds the market.

With a seven-year runway, a complete ecosystem, and strong consumer demand for offline child education, FTChina is positioned to become the dominant player in its category.

Appendix A
Optional Future Product Lines

IDEA/FTI currently maintains multiple global product lines that may, at IDEA's discretion and mutual agreement, be introduced into the China market through short-form Product Addendums.

1. Freedom Education Series
   - FET-C V1 – Early learning (ages 2–5)
   - FET-C V2 – Foundational learning + ESL (ages 5–9)

2. Freedom Library & Literacy Series
   - Library Tablet (FLT-L1)
     Offline e-reader device for children; Mandarin/English library; uses EduConnect Lite
   - Chinese Children's Digital Library (CCDL)
     100–500 curated books, animations, and literacy modules for lower-tier city schools

3. Freedom Classroom Initiative
   - Local classroom hubs in Tier 3–4 schools
   - Offline teacher-led modules (math, literacy, ESL)
   - Tablet + micro-server model
   - Optional solar support

4. Freedom Call-Home Safety Device
   - Wearable or pocket-size child communication device
   - Whitelisted voice + SOS only
   - No browser, no apps
   - Ideal for mass scale, safe communication

5. Freedom Lifeline (Optional)
   - Humanitarian deployment version for Western China rural/remote regions
   - Preloaded curriculum, culturally adapted
   - Solar-capable models available