

Executive Summary

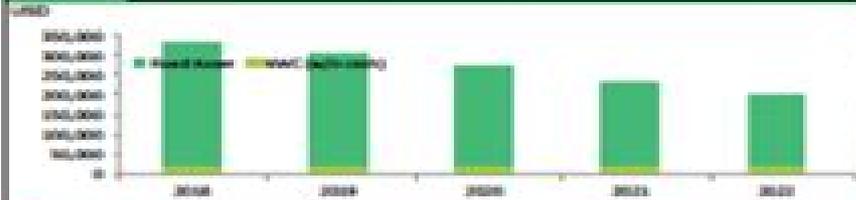
Financial Performance - Revenue and EBITDA



Financial Overview

	2018 F	2019 F	2020 F	2021 F	2022 F
Revenue	USD 924,000	933,240	942,972	951,240	959,510
Sales Growth	% 0%	1.0%	1.0%	1.0%	1.0%
COGS	USD -467,000	-467,500	-467,999	-467,999	-467,977
Gross Profit	USD 457,000	465,740	475,973	483,241	491,533
Margin	% 49.6%	50.0%	50.6%	50.8%	51.2%
Salary Costs	USD -210,000	-212,100	-214,221	-216,343	-218,465
Rent	USD -47,000	-47,910	-47,928	-47,954	-47,980
Other	USD -5,400	-5,525	-5,575	-5,711	-5,850
Operating Costs	USD -312,400	-315,535	-317,724	-320,008	-322,295
EBITDA	USD 87,200	87,940	87,750	87,420	87,600
EBITDA Margin	% 9.4%	9.4%	9.3%	9.2%	9.1%
Net Income	USD 12,800	7,900	7,950	-2,100	3,400
Net Income Margin	% 1.4%	0.8%	0.8%	-0.2%	0.4%
Cum. EBITDA (Chart)	USD 87,200	175,140	262,890	350,310	437,910

Balance Sheet Overview



Balance Sheet Overview

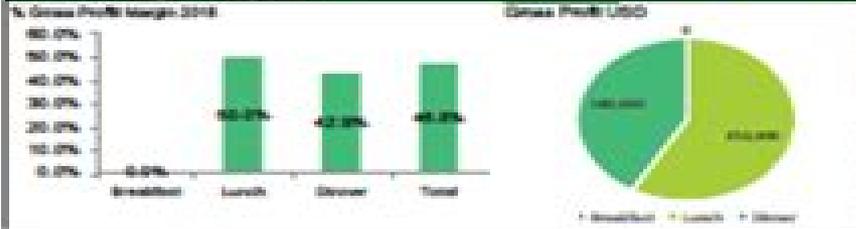
	2018 F	2019 F	2020 F	2021 F	2022 F
PP&C (net book)	USD 18,900	18,100	18,100	18,541	18,737
Fixed Asset	USD 311,500	298,700	297,500	214,500	180,000
Capital Employed	USD 330,400	309,100	272,600	233,541	198,737
Financial Debt	USD 57,000	48,000	47,000	47,200	47,000
Cash	USD -121,177	-104,721	-129,000	-171,200	-204,910
Equity	USD 267,344	261,277	262,600	261,700	261,737
Invested Capital	USD 330,400	309,100	272,600	233,541	198,737
Chart					

Return on Equity



	2018 F	2019 F	2020 F	2021 F	2022 F
Debt / EBITDA	x 0.6x	0.6x	0.5x	0.5x	0.4x
EBIT / Interest	x -0.2x	-0.5x	-0.5x	0.2x	-0.5x
Current Ratio	x 17.6x	22.1x	27.5x	33.8x	72.7x
ROA	% 0.8%	0.7%	0.7%	-0.1%	0.2%
ROCE	% 0.8%	0.7%	0.7%	-0.2%	0.2%
ROE	% 3.4%	2.2%	0.8%	-0.8%	0.4%
Chart					

Gross Profit Margin % Comparison



	2018 F	2019 F	2020 F	2021 F	2022 F
Gross Profit	USD 0	0	0	0	0
Breakfast	USD 267,000	261,520	262,600	261,530	261,230
Lunch	USD 180,000	181,700	182,100	182,454	182,300
Dinner	USD 457,000	465,720	475,973	483,256	491,541
Gross Profit Margin %					
Breakfast	% 50.0%	50.0%	50.0%	50.0%	50.0%
Lunch	% 42.0%	42.0%	42.0%	42.0%	42.0%
Dinner	% 46.7%	46.7%	46.7%	46.7%	46.7%
Total	% 46.7%	46.7%	46.7%	46.7%	46.7%

Free Cash Flows



Discounted Cash Flow (DCF) Valuation

	2018 F	2019 F	2020 F	2021 F	2022 F
Discount rate	% 10.0%				
Exit EV/EBITDA Multiple	x 4.0x				
EV/EBITDA		4.0x	4.0x	4.0x	4.0x
Free Cash Flow					
Enterprise Value	USD 208,000				
Cash	USD 57,000				
Debt	USD -47,000				
Equity Value	USD 208,000				
EV/EBITDA	x 3.9x				

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K Morrison



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