

# Executive Summary

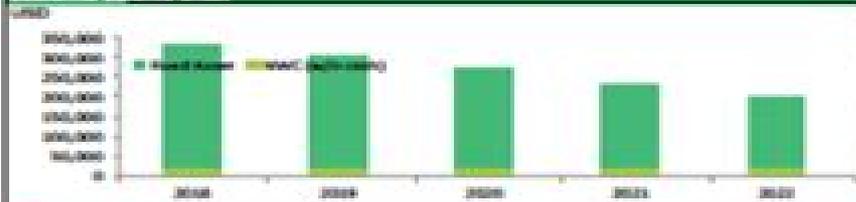
## Financial Performance - Revenue and EBITDA



## 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	-467,500	-467,500	-467,517
Gross Profit	USD 457,000	465,740	475,472	483,740	491,993
Margin	% 49.6%	50.0%	50.5%	50.8%	51.3%
Salary Costs	USD -210,000	-212,100	-214,221	-216,343	-218,467
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 -272,400	-275,535	-277,724	-280,008	-282,297
EBITDA	USD 48,700	47,360	48,250	48,940	49,630
EBITDA Margin	% 5.3%	5.1%	5.1%	5.1%	5.2%
Net Income	USD 12,000	7,907	7,952	-7,184	7,444
Net Income Margin	% 1.3%	0.8%	0.8%	-0.7%	0.8%
Cum. EBITDA (Chart)	USD 48,700	173,660	262,164	351,300	441,330

## Balance Sheet Overview



## Balance Sheet Overview

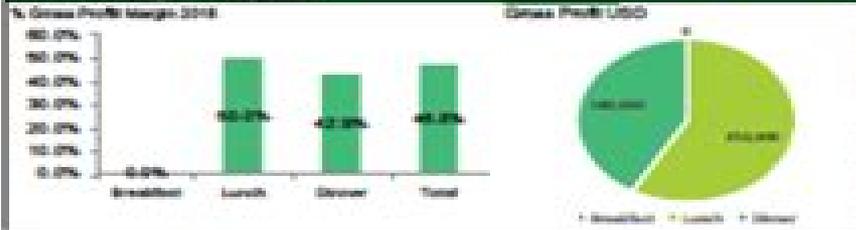
	2018 F	2019 F	2020 F	2021 F	2022 F
PP&C (net book)	USD 18767	18710	18740	18741	18737
Fixed Asset	USD 317500	280700	257500	234500	180000
Capital Employed	USD 339267	309490	276240	253241	198737
Financial Debt	USD 57300	48500	40500	40200	40500
Cash	USD -78137	-104721	-129555	-171305	-204711
Equity	USD 282144	261277	235740	213136	160426
Invested Capital	USD 339267	309490	276240	253241	198737
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%	-0.7%	0.7%
ROCE	% 0.8%	0.7%	0.7%	-0.7%	0.7%
ROE	% 0.8%	0.7%	0.8%	-0.8%	0.8%
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 257000	254520	257000	259500	262020
Lunch	USD 180000	181700	183100	184400	185700
Dinner	USD 457000	457500	462872	467500	467993
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	% 49.6%	49.6%	49.6%	49.6%	49.6%
Total	% 46.7%	47.3%	48.2%	48.9%	49.6%

## Free Cash Flows



## Discounted Cash Flow (DCF) Valuation

Discount rate	% 10.0%	EV/EBITDA	5.0x
Exit EV/EBITDA Multiple	x 4.0x		4.0x
Pre-Money Valuation			3.0x
Enterprise Value	USD 328,348		3.0x
Cash	USD 57,000		3.0x
Debt	USD -47,000		3.0x
Equity Value	USD 334,348		3.0x
EV/EBITDA	x 3.9x		3.0x

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## **Table of Contents Pro Excel Financial Modeling Pdf Wordpress**

1. Understanding the eBook Pro Excel Financial Modeling Pdf Wordpress
  - The Rise of Digital Reading Pro Excel Financial Modeling Pdf Wordpress
  - Advantages of eBooks Over Traditional Books
2. Identifying Pro Excel Financial Modeling Pdf Wordpress
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Pro Excel Financial Modeling Pdf Wordpress
  - User-Friendly Interface
4. Exploring eBook Recommendations from Pro Excel Financial Modeling Pdf Wordpress

- Personalized Recommendations
  - Pro Excel Financial Modeling Pdf Wordpress User Reviews and Ratings
  - Pro Excel Financial Modeling Pdf Wordpress and Bestseller Lists
5. Accessing Pro Excel Financial Modeling Pdf Wordpress Free and Paid eBooks
    - Pro Excel Financial Modeling Pdf Wordpress Public Domain eBooks
    - Pro Excel Financial Modeling Pdf Wordpress eBook Subscription Services
    - Pro Excel Financial Modeling Pdf Wordpress Budget-Friendly Options
  6. Navigating Pro Excel Financial Modeling Pdf Wordpress eBook Formats
    - ePub, PDF, MOBI, and More
    - Pro Excel Financial Modeling Pdf Wordpress Compatibility with Devices
    - Pro Excel Financial Modeling Pdf Wordpress Enhanced eBook Features
  7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Pro Excel Financial Modeling Pdf Wordpress
    - Highlighting and Note-Taking Pro Excel Financial Modeling Pdf Wordpress
    - Interactive Elements Pro Excel Financial Modeling Pdf Wordpress
  8. Staying Engaged with Pro Excel Financial Modeling Pdf Wordpress
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Pro Excel Financial Modeling Pdf Wordpress
  9. Balancing eBooks and Physical Books Pro Excel Financial Modeling Pdf Wordpress
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Pro Excel Financial Modeling Pdf Wordpress
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Pro Excel Financial Modeling Pdf Wordpress
    - Setting Reading Goals Pro Excel Financial Modeling Pdf Wordpress
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Pro Excel Financial Modeling Pdf Wordpress

- Fact-Checking eBook Content of Pro Excel Financial Modeling Pdf Wordpress
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
14. Embracing eBook Trends
- Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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