

Executive Summary

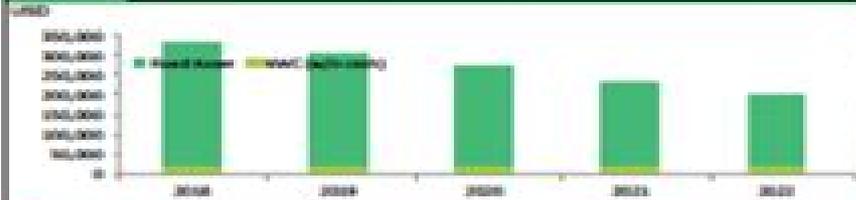
Financial Performance - Revenue and EBITDA



Financial Overview

	2018 F	2019 F	2020 F	2021 F	2022 F
Revenue	USD 924,000	933,240	942,972	951,240	961,810
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	493,833
Margin	% 49.6%	50.0%	50.6%	50.8%	51.3%
Salary Costs	USD -210,000	-212,100	-214,221	-216,343	-218,527
Rent	USD -47,000	-47,910	-47,928	-47,954	-47,989
Other	USD -4,600	-5,025	-5,075	-5,131	-5,190
Operating Costs	USD -261,600	-265,035	-267,224	-269,428	-271,706
EBITDA	USD 49,100	47,360	48,250	48,940	49,000
EBITDA Margin	% 5.3%	5.1%	5.1%	5.1%	5.1%
Net Income	USD 12,000	7,000	7,000	-7,000	7,000
Net Income Margin	% 1.3%	0.7%	0.7%	-0.7%	0.7%
Cum. EBITDA	USD 97,500	173,860	262,110	351,050	441,050
Chart					

Balance Sheet Overview



Balance Sheet Overview

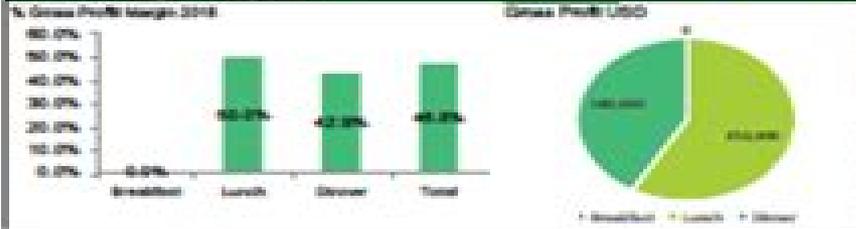
	2018 F	2019 F	2020 F	2021 F	2022 F
PP&C (net book)	USD 18,000	17,100	16,200	15,300	14,400
Fixed Asset	USD 311,000	289,000	267,000	245,000	223,000
Capital Employed	USD 329,000	305,100	282,800	258,300	234,000
Financial Debt	USD 57,000	40,000	40,000	40,000	40,000
Cash	USD -101,177	-104,721	-108,265	-111,809	-115,353
Equity	USD 267,344	261,277	242,800	217,300	193,647
Invested Capital	USD 329,000	305,100	282,800	258,300	234,000
Chart					

Return on Equity



	2018 F	2019 F	2020 F	2021 F	2022 F
Debt / EBITDA	x 0.6x	0.6x	0.6x	0.6x	0.6x
EBIT / Interest	x -0.2x	-0.5x	-0.5x	-0.2x	-0.5x
Current Ratio	x 17.6x	22.1x	27.5x	33.8x	40.7x
ROA	% 1.3%	0.7%	0.7%	-0.7%	0.7%
ROCE	% 0.8%	0.7%	0.7%	-0.7%	0.7%
ROE	% 3.0%	2.2%	2.4%	0.8%	3.0%
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	261,277	242,800	217,300	193,647
Lunch	USD 180,000	181,000	182,000	183,000	184,000
Dinner	USD 40,000	40,000	40,000	40,000	40,000
Total	USD 487,000	482,277	464,800	440,300	417,647
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	% 40.0%	40.0%	40.0%	40.0%	40.0%
Total	% 46.7%	47.3%	48.2%	48.9%	49.0%

Free Cash Flow



Discounted Cash Flow (DCF) Valuation

Discount rate	% 10.0%	EV/EBITDA	5.0x
Exit EV/EBITDA Multiple	x 4.0x		
Pre-Money Valuation		4.0x	
Enterprise Value	USD 208,000	5.0x	3.9x
Cash	USD 57,000	5.0x	
Debt	USD -47,000	5.0x	
Equity Value	USD 208,000	5.0x	
EV/EBITDA	x 3.9x	5.0x	

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Brendan G. Carr



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