

Executive Summary

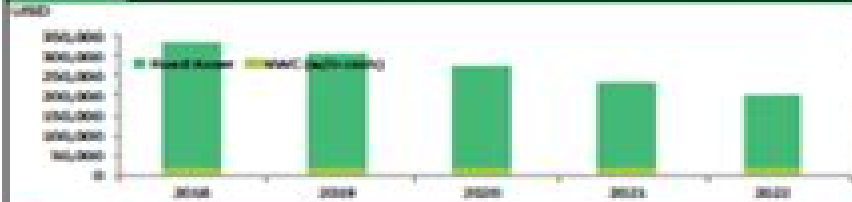
Financial Performance - Revenue and EBITDA



Financial Overview

	2018 F	2019 F	2020 F	2021 F	2022 F
Revenue	USD 924,000	933,240	942,972	951,240	961,810
Date 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	494,293
Margin	% 49.6%	50.0%	50.4%	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 -5,400	-5,525	-5,575	-5,711	-5,862
Operating Costs	USD -262,400	-265,535	-267,724	-270,008	-272,380
EBITDA	USD 49,300	47,940	47,748	48,742	49,763
EBITDA Margin	% 5.3%	5.1%	5.1%	5.1%	5.2%
Net Income	USD 12,600	7,907	7,952	-7,184	7,444
Net Income Margin	% 1.4%	0.8%	0.8%	-0.7%	0.8%
Cum. EBITDA	USD 97,520	173,460	262,164	351,306	441,339
Chart					

Balance Sheet Overview



Balance Sheet Overview

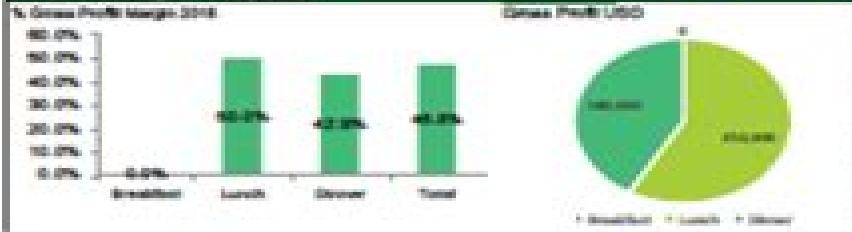
	2018 F	2019 F	2020 F	2021 F	2022 F
PP&C (net)	USD 18,967	18,158	18,146	18,541	18,737
Fixed Asset	USD 311,500	298,700	297,500	214,500	180,000
Capital Employed	USD 330,467	316,858	315,646	233,041	198,737
Financial Debt	USD 57,000	48,000	48,000	47,200	47,000
Cash	USD -781,177	-1,047,211	-1,078,000	-1,173,000	-1,248,101
Equity	USD 267,344	267,277	267,646	267,798	267,438
Invested Capital	USD 330,467	316,858	315,646	233,041	198,737
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 -6.2x	-5.6x	-5.5x	-5.2x	-5.5x
Current Ratio	x 17.6x	22.1x	27.5x	33.6x	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	% 3.4%	2.7%	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 267,000	267,520	267,646	267,638	267,232
Lunch	USD 180,000	181,700	182,110	182,454	182,309
Dinner	USD 497,000	497,500	497,683	497,500	497,541
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	% 49.6%	49.6%	49.6%	49.6%	49.6%
Total	% 46.7%	47.3%	47.7%	48.2%	48.9%

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 208,348	5.0x	3.9x
Cash	USD 57,000	5.0x	
Debt	USD -47,000	5.0x	
Equity Value	USD 204,348	5.0x	
EV/EBITDA	x 3.9x	5.0x	

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Didier Musso



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