

Executive Summary

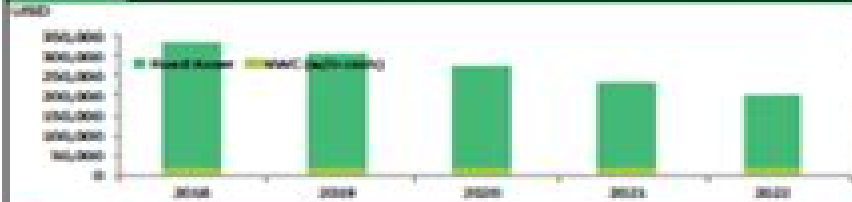
Financial Performance - Revenue and EBITDA



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%	49.9%	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	-5,192
Operating Costs	USD -261,600	-265,035	-267,224	-269,388	-271,708
EBITDA	USD 49,100	49,740	49,759	49,742	49,703
EBITDA Margin	% 5.3%	5.3%	5.3%	5.3%	5.2%
Net Income	USD 12,600	12,607	12,602	12,604	12,604
Net Income Margin	% 1.4%	1.4%	1.3%	1.3%	1.3%
Cum. EBITDA	USD 97,200	173,940	262,699	351,380	441,133
Chart					

Balance Sheet Overview



Balance Sheet Overview

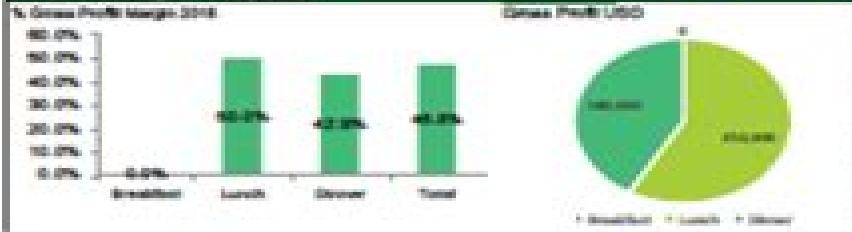
	2018 F	2019 F	2020 F	2021 F	2022 F
PP&C (net)	USD 18,007	17,150	16,345	15,541	14,737
Fixed Asset	USD 311,500	298,300	285,100	271,900	258,700
Capital Employed	USD 329,487	315,150	301,445	287,441	273,937
Financial Debt	USD 57,000	48,000	40,000	32,000	25,000
Cash	USD -121,177	-104,721	-87,955	-71,355	-54,711
Equity	USD 252,344	267,127	261,445	255,136	249,236
Invested Capital	USD 329,487	315,150	301,445	287,441	273,937
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Return on Equity



	2018 F	2019 F	2020 F	2021 F	2022 F
Debt / EBITDA	x 6.6x	5.8x	5.5x	5.6x	5.4x
EBIT / Interest	x -6.2x	-5.6x	-5.2x	-5.2x	-5.2x
Current Ratio	x 17.6x	22.1x	27.5x	33.6x	42.7x
ROA	% 1.4%	1.4%	1.3%	1.3%	1.3%
ROCE	% 3.8%	4.1%	4.2%	4.2%	4.2%
ROE	% 3.7%	3.2%	3.8%	4.8%	5.0%
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 252,344	267,127	261,445	255,136	249,236
Lunch	USD 180,000	181,000	182,000	183,000	184,000
Dinner	USD 457,000	457,500	467,999	467,999	467,977
Total	USD 889,344	915,627	911,444	906,135	899,213
Gross Profit Margin %	% 0%	0%	0%	0%	0%
Breakfast	% 27.3%	28.7%	27.8%	27.3%	26.3%
Lunch	% 20.0%	20.0%	20.0%	20.0%	20.0%
Dinner	% 49.7%	49.7%	50.0%	50.0%	50.0%
Total	% 46.7%	46.7%	46.7%	46.7%	46.7%

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 328,000	5.0x	3.9x
Cash	USD 57,000	5.0x	
Debt	USD -47,000	5.0x	
Equity Value	USD 238,000	5.0x	
EV/EBITDA	x 3.9x	5.0x	

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S Ben Porath



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