

Overview of Financial Model

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## Start-Up Costs

Particulars	See below	Amount (CAD\$)
<b>Fixed Assets</b>		
Purchase price (Assets purchase)	1	380,000.00
Leasehold improvements	2	120,000.00
<b>Total Fixed Assets</b>		<b>500,000.00</b>
<b>Startup cost</b>		
First Month Rent & Security Deposit		7,000.00
6 Months Marketing Campaign	3	15,000.00
Starting inventory	4	10,000.00
<b>Total Startup expenses</b>		<b>32,000.00</b>
<b>Total Start-up Costs</b>		<b>532,000.00</b>
<b>Capital</b>		
Cash reserve	5	100,000.00
Owner's Investment		130,000.00
Bank loan		302,000.00
<b>Total Capital</b>		<b>532,000.00</b>



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### 1. Purchase price (Assets purchase)

Kitchen equipment, manufacturing machinery, specialized tools	200,000.00
Security System & Installation	50,000.00
Furniture, Fixtures, & Office Equipment	130,000.00
<b>Total investment in assets</b>	<b>380,000.00</b>

### 2. Leasehold Improvements

HVAC installation, plumbing, electrical, flooring, painting, fixture installation	20,000.00
Permits & Inspections	20,000.00
Professional Fees (Architect/Engineer for renovations)	20,000.00
<b>Total leasehold improvement costs</b>	<b>60,000.00</b>

### 3. New management marketing budget

Advertising Campaign (website development, signage, social media setup, local ads)	10,000.00
Initial Employee Training & Recruitment Costs (job postings, background checks, initial training materials)	5,000.00
<b>Total management marketing budget</b>	<b>15,000.00</b>

### 4. Starting inventory

Opening Inventory (raw materials, finished goods etc.)	5,000.00
Initial Operating Supplies (cleaning supplies, office supplies, packaging materials)	5,000.00
<b>Total start-up inventory costs</b>	<b>10,000.00</b>

### 5. Cash reserve

Cash Reserve for Initial Operations	100,000.00
<b>Total initial cash reserve</b>	<b>100,000.00</b>

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**Table 2 (cont.)**

Particulars	Amount (₹ lakhs)	
	Total Amount	Reserve/Provision
Fixed Assets		
Plant and Machinery	200,000.00	5%
Leasehold improvements	10,000.00	5%
<b>Total amount reserved in fixed assets</b>	<b>200,000.00</b>	

Year 1			Year 2			Year 3			Year 4			Year 5		
Opening WDV	Depreciation on Year 1	WDV at year Ending 31	Opening WDV	Depreciation on Year 2	WDV at year Ending 31	Opening WDV	Depreciation on Year 3	WDV at year Ending 31	Opening WDV	Depreciation on Year 4	WDV at year Ending 31	Opening WDV	Depreciation on Year 5	WDV at year Ending 31
200,000.00	10,000.00	190,000.00	190,000.00	9,500.00	180,500.00	180,500.00	9,025.00	171,475.00	171,475.00	8,572.50	162,902.50	162,902.50	8,145.12	154,757.38
200,000.00	10,000.00	190,000.00	190,000.00	9,500.00	180,500.00	180,500.00	9,025.00	171,475.00	171,475.00	8,572.50	162,902.50	162,902.50	8,145.12	154,757.38

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**Costing Assumptions**

**Direct operating cost**

1. Employment costs

Number of employees	Number
Owner	1
Support staff	8
<b>Total</b>	<b>9</b>

Hours per day	10.00
Number of days in a week	7.00
Number of working hours per week	70.00
Number of weeks in a year	52.00
Number of working hours per year	3,640.00
Rate per working hour for support staff	19.00
Number of working shifts	1.00
Yearly increment in total salary	5%

Yearly employment costs	Year 1	Year 2	Year 3	Year 4	Year 5
Owner	40,000.00	42,000.00	44,100.00	46,305.00	48,620.25
Support staff	553,280.00	580,944.00	609,991.20	640,490.76	672,515.30
<b>Total</b>	<b>593,280.00</b>	<b>622,944.00</b>	<b>654,091.20</b>	<b>686,795.76</b>	<b>721,135.55</b>

Other direct costs as percentage of total revenue

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2. Food & Beverages costs	33.00%	32.00%	31.00%	30.00%	30.00%
3. Royalty fees	4.00%	4.00%	4.00%	4.00%	4.00%
4. Delivery platform fee	0.00%	0.25%	0.50%	0.50%	0.50%
5. Packaging costs	0.15%	0.15%	0.15%	0.15%	0.15%

**Indirect operating cost**

(Amount CAD\$)

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Percentage increase in expenditure</b>		10.00%	12.00%	12.00%	15.00%
<b>Percentage increase in rent</b>		3.50%	3.50%	3.50%	3.50%
Advertising expenses	20,000.00	22,000.00	24,640.00	27,596.80	31,736.32
Insurance	3,200.00	3,520.00	3,942.40	4,415.49	5,077.81
Donations	-	0.00%	2.00%	2.00%	4.00%
Additional marketing expenses	-	25,000.00	35,000.00	40,000.00	60,000.00
Training & recruitment	5,000.00	5,500.00	6,160.00	6,899.20	7,934.08
Rent	85,000.00	87,975.00	91,054.13	94,241.02	97,539.46
Professional fees	5,000.00	5,500.00	6,160.00	6,899.20	7,934.08
Telecommunication	2,400.00	2,640.00	2,956.80	3,311.62	3,808.36
Utilities	5,200.00	5,720.00	6,406.40	7,175.17	8,251.44
Miscellaneous expenses	-	-	-	40,000.00	40,000.00
Repair & maintenance	2,000.00	2,200.00	2,464.00	2,759.68	3,173.63
<b>Total expenditure per year</b>	<b>127,800.00</b>	<b>160,055.00</b>	<b>178,783.73</b>	<b>233,298.17</b>	<b>265,455.18</b>

of total revenue

Applicable tax rate on earnings before taxes	26.5%
Number of months in a year	12
Number of projected years	5

**Revenue Built-Up**

**REVENUE 1: Dine-in and Take-out**

Hours open	8am - 9am	9am - 10am	10am - 11am	11am - 12pm	12pm - 1pm	1pm - 2pm	2pm - 3pm	3pm - 4pm	4pm - 5pm	5pm - 6pm	6pm - 7pm	7pm - 8pm	8pm - 10pm	Total daily sales	Total monthly sales
Growth rate for orders		10%	10%	12%	12%	12%	13%	14%	15%	15%	15%	15%	15%		
Number of orders	7	7.70	8.47	9.49	10.62	11.90	13.45	15.33	17.63	20.27	23.31	26.81	61.67		
Price per order	15	15	15	15	15	15	15	15	15	15	15	15	15		
Total sales	105.00	115.50	127.05	142.30	159.37	178.50	201.70	229.94	264.43	304.09	349.71	402.16	924.98	3,504.73	87,618.15

Number of days in a month 25.00

Particulars	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total yearly sales
Monthly sales	87,618.15	88,494.33	89,379.28	90,273.07	91,175.80	92,087.56	93,008.43	93,938.52	94,877.90	95,826.68	96,784.95	97,752.80	1,111,217.48
Growth rate in sales		1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Yearly sales	1,111,217.48	1,244,563.58	1,406,356.84	1,603,246.80	1,843,733.82
Growth rate in sales		12%	13%	14%	15%

**REVENUE 2: Delivery**

Hours open	8am - 9am	9am - 10am	10am - 11am	11am - 12pm	12pm - 1pm	1pm - 2pm	2pm - 3pm	3pm - 4pm	4pm - 5pm	5pm - 6pm	6pm - 7pm	7pm - 8pm	8pm - 10pm	Total daily sales	Total monthly sales
Growth rate for orders		5%	5%	6%	6%	6%	6%	6%	6%	6%	6%	6%	6%		
Number of orders	2	2.10	2.21	2.34	2.48	2.63	2.78	2.95	3.13	3.32	3.51	3.73	7.90		
Price per order	15	15	15	15	15	15	15	15	15	15	15	15	15		
Total sales	30.00	31.50	33.08	35.06	37.16	39.39	41.76	44.26	46.92	49.73	52.72	55.88	118.46	615.92	15,397.98

Number of days in a month 25.00

Particulars	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total yearly sales
Monthly sales	15,397.98	15,551.96	15,707.48	15,864.56	16,023.20	16,183.44	16,345.27	16,508.72	16,673.81	16,840.55	17,008.95	17,179.04	195,284.98
Growth rate in sales		1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Yearly sales	195,284.98	218,719.18	247,152.67	281,754.05	324,017.15
Growth rate in sales		12%	13%	14%	15%

**REVENUE 3: Catering**

Hours open	10am - 11am	11am - 12pm	12pm - 1pm	1pm - 2pm	2pm - 3pm	3pm - 4pm						Total daily sales	Total monthly sales
Growth rate for orders		5%	5%	6%	6%	6%							
Number of orders	5	5.25	5.51	5.84	6.19	6.57							
Price per order	15	15	15	15	15	15							
Total sales	75.00	78.75	82.69	87.65	92.91	98.48						515.48	12,886.90

Number of days in a month 25.00

Particulars	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total yearly sales
Monthly sales	163,438.17	183,050.75	205,016.84	229,618.86	257,173.12	288,442.26	323,799.21	364,816.16	413,954.61	473,421.11	545,335.35	632,186.17	4,237,186.17
Growth rate in sales		12%	12%	12%	12%	1%	1%	1%	1%	1%	1%	1%	

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Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Yearly sales	163,438.17	183,050.75	205,016.84	229,618.86	257,173.12
Growth rate in sales		12%	12%	12%	12%

**REVENUE 4: TIFFIN SERVICE**

Number of working days in a month 30.00  
 Number of months in a year 12.00  
 Number of tiffins delivered in day of a month 30.00  
 Growth rate in sales price per order 0%

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Average Items Sold	10,800.00	11,880.00	13,068.00	14,374.80	15,812.28
Growth rate in number of orders per year		10%	10%	10%	10%
Sale price per order completed	15.00	15.00	15.00	15.00	15.00
Revenue of company(CAD\$)	162,000.00	178,200.00	196,020.00	215,622.00	237,184.20

**Summarized yearly revenue**

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Revenue 1: Dine-in and take-out	1,111,217.48	1,244,563.58	1,406,356.84	1,603,246.80	1,843,733.82
Revenue 2: Delivery	195,284.98	218,719.18	247,152.67	281,754.05	324,017.15
Revenue 3: Catering	163,438.17	183,050.75	205,016.84	229,618.86	257,173.12
Revenue 4: Tiffin service	162,000.00	178,200.00	196,020.00	215,622.00	237,184.20
Total yearly sales	1,631,940.63	1,824,533.50	2,054,546.35	2,330,241.70	2,662,108.29

Profit and Loss Statement

(Amount CAD\$)

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Revenue streams</b>					
Revenue 1: Dine-in and take-out	1,111,217.48	1,244,563.58	1,406,356.84	1,603,246.80	1,843,733.82
Revenue 2: Delivery	195,284.98	218,719.18	247,152.67	281,754.05	324,017.15
Revenue 3: Catering	163,438.17	183,050.75	205,016.84	229,618.86	257,173.12
Revenue 4: Tiffin service	162,000.00	178,200.00	196,020.00	215,622.00	237,184.20
<b>Total revenue from all streams</b>	<b>1,631,940.63</b>	<b>1,824,533.50</b>	<b>2,054,546.35</b>	<b>2,330,241.70</b>	<b>2,662,108.29</b>
<b>Direct operating costs</b>					
Employment costs	593,280.00	622,944.00	654,091.20	686,795.76	721,135.55
Food & beverages costs	538,540.41	583,850.72	636,909.37	699,072.51	798,632.49
Royalty fee	65,277.63	72,981.34	82,181.85	93,209.67	106,484.33
Delivery platform fee	-	4,561.33	10,272.73	11,651.21	13,310.54
Packaging costs	2,447.91	2,736.80	3,081.82	3,495.36	3,993.16
Total direct costs	1,199,545.94	1,287,074.19	1,386,536.97	1,494,224.51	1,643,556.07
<b>Gross Profit</b>	<b>432,394.68</b>	<b>537,459.31</b>	<b>668,009.38</b>	<b>836,017.19</b>	<b>1,018,552.22</b>
<b>Gross Profit %age</b>	<b>26.50%</b>	<b>29.46%</b>	<b>32.51%</b>	<b>35.88%</b>	<b>38.26%</b>
<b>Indirect operating costs</b>					
Advertising expenses	20,000.00	22,000.00	24,640.00	27,596.80	31,736.32
Insurance	3,200.00	3,520.00	3,942.40	4,415.49	5,077.81
Donations	-	-	41,090.93	46,604.83	106,484.33
Additional marketing expenses	-	25,000.00	35,000.00	40,000.00	60,000.00
Training & recruitment	5,000.00	5,500.00	6,160.00	6,899.20	7,934.08
Rent	85,000.00	87,975.00	91,054.13	94,241.02	97,539.46
Professional fees	5,000.00	5,500.00	6,160.00	6,899.20	7,934.08
Telecommunication	2,400.00	2,640.00	2,956.80	3,311.62	3,808.36
Utilities	5,200.00	5,720.00	6,406.40	7,175.17	8,251.44
Miscellaneous expenses	-	-	-	40,000.00	40,000.00
Repair & maintenance	2,000.00	2,200.00	2,464.00	2,759.68	3,173.63
Total	127,800.00	160,055.00	219,874.65	279,903.01	371,939.51
<b>Earnings before interest and amortization</b>	<b>304,594.68</b>	<b>377,404.31</b>	<b>448,134.72</b>	<b>556,114.19</b>	<b>646,612.71</b>
Interest on loan	24,159.17	22,420.46	20,532.76	18,483.30	16,258.22
Depreciation on:					
Purchase price (Assets purchase)	19,000.00	18,050.00	17,147.50	16,290.13	15,475.62
Leasehold improvements	9,600.00	8,832.00	8,125.44	7,475.40	6,877.37
Amortization of start-up costs	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
<b>Earnings before taxes</b>	<b>246,435.54</b>	<b>321,701.85</b>	<b>395,526.02</b>	<b>507,445.36</b>	<b>601,601.50</b>
Taxes	65,040.41	85,250.99	104,511.19	134,478.32	159,424.40
<b>Net Profit</b>	<b>180,395.11</b>	<b>236,450.86</b>	<b>291,014.83</b>	<b>372,967.04</b>	<b>442,177.10</b>
<b>Net Profit %age</b>	<b>11.05%</b>	<b>12.96%</b>	<b>14.16%</b>	<b>16.01%</b>	<b>16.61%</b>

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Cash Flow Statement

(Amount CAD\$)

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Cash at the start of year	-	207,104.96	454,808.97	753,573.19	1,130,759.75
<b>Add:</b>					
Cash Inflows					
Revenues	1,631,940.63	1,821,633.50	2,054,546.35	2,330,241.70	2,662,108.29
Short term borrowings					
Cash reserve	100,000.00				
Owner's investment	130,000.00				
Bank loan	302,000.00				
<b>Total Cash inflow</b>	<b>2,175,940.63</b>	<b>1,824,533.50</b>	<b>2,054,546.35</b>	<b>2,330,241.70</b>	<b>2,662,108.29</b>
<b>Cash Outflows</b>					
Fixed assets purchased	500,000.00				
Start-up expenses	32,000.00				
Direct Operating Expenses	1,199,545.94	1,287,074.19	1,386,536.97	1,494,224.51	1,643,556.07
Indirect Operating Expenses	127,800.00	160,055.00	219,874.65	279,903.01	371,939.51
Interest on loan	24,159.17	22,420.46	20,532.76	18,483.30	16,258.22
Principal repayment	20,290.14	22,028.85	23,916.55	25,966.01	28,191.09
Taxes	65,040.41	85,250.99	104,921.19	134,478.32	159,424.40
<b>Total Cash outflow</b>	<b>1,968,835.67</b>	<b>1,576,829.50</b>	<b>1,755,782.13</b>	<b>1,953,055.15</b>	<b>2,219,369.29</b>
Changes in Cash during the year	207,104.96	247,704.01	298,764.22	377,186.56	442,739.00
<b>Closing Cash Balance</b>	<b>207,104.96</b>	<b>454,808.97</b>	<b>753,573.19</b>	<b>1,130,759.75</b>	<b>1,573,498.75</b>

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**Balance Sheet**

(Amount CAD\$)

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
<b>Fixed Assets</b>					
<b>Tangible Assets</b>					
Less: Purchase price (Assets purchase)	380,000.00	361,000.00	342,950.00	325,802.50	309,512.38
Depreciation	19,000.00	18,050.00	17,147.50	16,290.13	15,475.62
Balance	361,000.00	342,950.00	325,802.50	309,512.38	294,036.76
Less: Leasehold improvements	120,000.00	110,400.00	101,568.00	93,442.56	85,967.16
Depreciation	9,600.00	8,832.00	8,125.44	7,475.40	6,877.37
Balance	110,400.00	101,568.00	93,442.56	85,967.16	79,089.78
<b>Total Fixed Assets</b>	<b>471,400.00</b>	<b>444,518.00</b>	<b>419,245.06</b>	<b>395,479.53</b>	<b>373,126.54</b>
<b>Current Assets</b>					
Cash Balance	207,104.96	454,808.97	753,573.19	1,130,759.75	1,573,498.75
Start up expenses	32,000.00	25,600.00	19,200.00	12,800.00	8,000.00
Amortization	6,400.00	6,400.00	6,400.00	6,400.00	6,400.00
Balance	25,600.00	19,200.00	12,800.00	6,400.00	-
<b>Total Assets</b>	<b>704,104.96</b>	<b>918,526.97</b>	<b>1,185,618.25</b>	<b>1,532,639.28</b>	<b>1,946,625.29</b>
<b>Equity</b>					
Paid In Capital	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
Retained Earnings		180,395.11	416,845.96	707,853.79	1,080,840.83
Earnings	180,395.11	236,450.86	291,007.83	372,987.04	442,177.10
Cash reserve	310,395.11	546,845.96	837,853.79	1,210,840.83	1,653,017.93
	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Short term borrowings	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
<b>Long Term Liabilities</b>					
Bank loan	281,709.86	259,681.01	235,764.46	209,798.45	181,607.35
<b>Total Liabilities &amp; Capital</b>	<b>704,104.96</b>	<b>918,526.97</b>	<b>1,185,618.25</b>	<b>1,532,639.28</b>	<b>1,946,625.29</b>

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Summarized Yearly Reports

(Amount CAD\$)

	Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Profit and loss statement	Total revenue	1,631,940.63	1,824,533.50	2,054,546.35	2,330,241.70	2,662,108.29
	Total direct expenses	1,199,545.94	1,287,074.19	1,386,536.97	1,494,224.51	1,643,556.07
	Gross profit	432,394.68	537,459.31	668,009.38	836,017.19	1,018,552.22
	EBITDA	304,594.68	377,404.31	448,134.72	556,114.19	646,612.71
	Net profit	180,395.11	236,450.86	291,007.83	372,987.04	442,177.10
Cash flow statement	Cash at the beginning of year	-	207,104.96	454,808.97	753,573.19	1,130,759.75
	Cash inflow	2,175,940.63	1,824,533.50	2,054,546.35	2,330,241.70	2,662,108.29
	Cash outflow	1,968,835.67	1,576,829.50	1,755,782.13	1,953,055.15	2,219,369.29
	Net Changes in cash	207,104.96	247,704.01	298,764.22	377,186.56	442,739.00
	Closing cash balance	207,104.96	454,808.97	753,573.19	1,130,759.75	1,573,498.75
Balance sheet statement	Total Fixed Assets	471,400.00	444,518.00	419,245.06	395,479.53	373,126.54
	Total Current Assets	232,704.96	474,008.97	766,373.19	1,137,159.75	1,573,498.75
	Total Assets	704,104.96	918,526.97	1,185,618.25	1,532,639.28	1,946,625.29
	Total Liabilities & Capital	704,104.96	918,526.97	1,185,618.25	1,532,639.28	1,946,625.29

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**Ratio analysis**

S.No.	Ratios	Year 1	Year 2	Year 3	Year 4	Year 5
	<b><u>Margin ratio</u></b>					
1	Gross Profit Ratio	26.50%	29.46%	32.51%	35.88%	38.26%
2	Operating Profit Ratio	18.66%	20.68%	21.81%	23.87%	24.29%
3	Net Profit Ratio	11.05%	12.96%	14.16%	16.01%	16.61%
	<b><u>Return ratio</u></b>					
4	EBIDTA/Assets	43.26%	41.09%	37.80%	36.28%	33.22%
5	Return on assets	25.62%	25.74%	24.54%	24.34%	22.72%
	<b><u>Coverage ratio</u></b>					
6	EBITDA	304,594.68	377,404.31	448,134.72	556,114.19	646,612.71
7	DSCR	6.85	8.79	20.08	12.51	14.55
8	Owner's equity/contribution	2.39	4.21	6.45	9.31	12.72

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STATEMENT SHOWING LOAN AMORTIZATION SCHEDULE

Loan		302,000.00	Monthly rate	0.008875
Interest rate p.a.		8.25%		
Duration (in months)		120		
EMI		3,704.11		

YEAR	PRINCIPAL REPAYMENT	BALANCE LOAN AMOUNT	INTEREST REPAYMENT
Term loan value		302,000.00	
Year 1	20,290.14	281,709.86	24,155.17
Year 2	22,028.85	259,681.01	22,420.46
Year 3	23,916.55	235,764.46	20,332.76
Year 4	25,966.01	209,798.45	18,483.30
Year 5	28,191.09	181,607.35	16,258.22
Year 6	30,606.85	151,205.51	13,842.46
Year 7	33,229.61	117,770.89	11,215.70
Year 8	36,077.13	81,693.76	8,372.18
Year 9	39,148.66	42,925.10	5,286.65
Year 10	42,425.10	0.00	1,924.21

Year	Month	Installment	Outstanding at the Beginning	Principal Repayment	Interest	Installment Paid	Outstanding at the End	Yearly Interest
1	January	1	302,000.00	167.86	2,976.25	3,704.11	303,172.14	
1	February	2	303,172.14	168.05	2,985.06	3,704.11	304,355.25	
1	March	3	304,355.25	168.24	2,993.82	3,704.11	305,548.43	
1	April	4	305,548.43	168.43	3,002.39	3,704.11	306,751.74	
1	May	5	306,751.74	168.62	3,010.77	3,704.11	307,965.23	
1	June	6	307,965.23	168.81	3,018.96	3,704.11	309,188.94	
1	July	7	309,188.94	169.00	3,026.96	3,704.11	310,422.90	
1	August	8	310,422.90	169.19	3,034.77	3,704.11	311,667.17	
1	September	9	311,667.17	169.38	3,042.39	3,704.11	312,921.76	
1	October	10	312,921.76	169.57	3,049.82	3,704.11	314,186.58	
1	November	11	314,186.58	169.76	3,057.06	3,704.11	315,461.64	
1	December	12	315,461.64	169.95	3,064.11	3,704.11	316,746.95	24,155.17
2	January	13	316,746.95	170.14	3,070.96	3,704.11	318,042.52	
2	February	14	318,042.52	170.33	3,077.61	3,704.11	319,348.35	
2	March	15	319,348.35	170.52	3,084.06	3,704.11	320,664.43	
2	April	16	320,664.43	170.71	3,090.31	3,704.11	321,990.76	
2	May	17	321,990.76	170.90	3,096.36	3,704.11	323,327.32	
2	June	18	323,327.32	171.09	3,102.21	3,704.11	324,674.11	
2	July	19	324,674.11	171.28	3,107.86	3,704.11	326,031.12	
2	August	20	326,031.12	171.47	3,113.31	3,704.11	327,398.45	
2	September	21	327,398.45	171.66	3,118.56	3,704.11	328,776.10	
2	October	22	328,776.10	171.85	3,123.61	3,704.11	330,164.17	
2	November	23	330,164.17	172.04	3,128.46	3,704.11	331,562.64	
2	December	24	331,562.64	172.23	3,133.11	3,704.11	332,971.51	22,420.46
3	January	25	332,971.51	172.42	3,137.56	3,704.11	334,390.88	
3	February	26	334,390.88	172.61	3,141.81	3,704.11	335,820.75	
3	March	27	335,820.75	172.80	3,145.86	3,704.11	337,271.12	
3	April	28	337,271.12	172.99	3,149.71	3,704.11	338,742.09	
3	May	29	338,742.09	173.18	3,153.36	3,704.11	340,233.56	
3	June	30	340,233.56	173.37	3,156.81	3,704.11	341,745.53	
3	July	31	341,745.53	173.56	3,160.06	3,704.11	343,278.00	
3	August	1	343,278.00	173.75	3,163.11	3,704.11	344,831.07	
3	September	2	344,831.07	173.94	3,165.96	3,704.11	346,404.74	
3	October	3	346,404.74	174.13	3,168.61	3,704.11	347,999.11	
3	November	4	347,999.11	174.32	3,171.06	3,704.11	349,614.28	
3	December	5	349,614.28	174.51	3,173.31	3,704.11	351,250.15	16,258.22
4	January	6	351,250.15	174.70	3,175.36	3,704.11	352,906.72	
4	February	7	352,906.72	174.89	3,177.21	3,704.11	354,584.09	
4	March	8	354,584.09	175.08	3,178.86	3,704.11	356,282.26	
4	April	9	356,282.26	175.27	3,180.31	3,704.11	358,001.33	
4	May	10	358,001.33	175.46	3,181.56	3,704.11	359,741.40	
4	June	11	359,741.40	175.65	3,182.61	3,704.11	361,502.57	
4	July	12	361,502.57	175.84	3,183.46	3,704.11	363,284.84	
4	August	13	363,284.84	176.03	3,184.11	3,704.11	365,088.21	
4	September	14	365,088.21	176.22	3,184.56	3,704.11	366,912.78	
4	October	15	366,912.78	176.41	3,184.81	3,704.11	368,758.55	
4	November	16	368,758.55	176.60	3,184.86	3,704.11	370,625.42	
4	December	17	370,625.42	176.79	3,184.71	3,704.11	372,513.59	11,215.70
5	January	18	372,513.59	176.98	3,184.36	3,704.11	374,423.06	
5	February	19	374,423.06	177.17	3,183.81	3,704.11	376,353.87	
5	March	20	376,353.87	177.36	3,183.06	3,704.11	378,305.12	
5	April	21	378,305.12	177.55	3,182.11	3,704.11	380,276.81	
5	May	22	380,276.81	177.74	3,180.96	3,704.11	382,269.06	
5	June	23	382,269.06	177.93	3,179.61	3,704.11	384,282.87	
5	July	24	384,282.87	178.12	3,178.06	3,704.11	386,318.24	
5	August	25	386,318.24	178.31	3,176.21	3,704.11	388,375.27	
5	September	26	388,375.27	178.50	3,174.06	3,704.11	390,453.94	
5	October	27	390,453.94	178.69	3,171.61	3,704.11	392,554.25	
5	November	28	392,554.25	178.88	3,168.86	3,704.11	394,676.30	
5	December	29	394,676.30	179.07	3,165.81	3,704.11	396,820.11	8,372.18
6	January	30	396,820.11	179.26	3,162.46	3,704.11	398,985.68	
6	February	31	398,985.68	179.45	3,158.81	3,704.11	401,172.99	
6	March	1	401,172.99	179.64	3,154.86	3,704.11	403,381.94	
6	April	2	403,381.94	179.83	3,150.61	3,704.11	405,612.55	
6	May	3	405,612.55	179.92	3,146.06	3,704.11	407,864.82	
6	June	4	407,864.82	180.11	3,141.21	3,704.11	410,138.73	
6	July	5	410,138.73	180.30	3,136.06	3,704.11	412,434.28	
6	August	6	412,434.28	180.49	3,130.61	3,704.11	414,751.49	
6	September	7	414,751.49	180.68	3,124.86	3,704.11	417,090.36	
6	October	8	417,090.36	180.87	3,118.81	3,704.11	419,450.79	
6	November	9	419,450.79	181.06	3,112.46	3,704.11	421,832.80	
6	December	10	421,832.80	181.25	3,105.81	3,704.11	424,236.41	16,258.22
7	January	11	424,236.41	181.44	3,098.86	3,704.11	426,661.62	
7	February	12	426,661.62	181.63	3,091.61	3,704.11	429,108.43	
7	March	13	429,108.43	181.82	3,084.06	3,704.11	431,576.74	
7	April	14	431,576.74	182.01	3,076.21	3,704.11	434,066.55	
7	May	15	434,066.55	182.20	3,068.06	3,704.11	436,587.86	
7	June	16	436,587.86	182.39	3,059.61	3,704.11	439,130.67	
7	July	17	439,130.67	182.58	3,050.86	3,704.11	441,694.98	
7	August	18	441,694.98	182.77	3,041.81	3,704.11	444,280.79	
7	September	19	444,280.79	182.96	3,032.46	3,704.11	446,888.10	
7	October	20	446,888.10	183.15	3,022.81	3,704.11	449,517.01	
7	November	21	449,517.01	183.34	3,012.86	3,704.11	452,167.52	
7	December	22	452,167.52	183.53	3,002.61	3,704.11	454,839.63	11,215.70
8	January	23	454,839.63	183.72	2,992.06	3,704.11	457,533.34	
8	February	24	457,533.34	183.91	2,981.21	3,704.11	460,248.65	
8	March	25	460,248.65	184.10	2,970.06	3,704.11	462,985.56	
8	April	26	462,985.56	184.29	2,958.61	3,704.11	465,744.07	
8	May	27	465,744.07	184.48	2,946.86	3,704.11	468,524.18	
8	June	28	468,524.18	184.67	2,934.81	3,704.11	471,325.89	
8	July	29	471,325.89	184.86	2,922.46	3,704.11	474,149.20	
8	August	30	474,149.20	185.05	2,909.81	3,704.11	476,994.11	
8	September	31	476,994.11	185.24	2,896.86	3,704.11	479,860.72	
8	October	1	479,860.72	185.43	2,883.61	3,704.11	482,749.13	
8	November	2	482,749.13	185.62	2,870.06	3,704.11	485,659.34	
8	December	3	485,659.34	185.81	2,856.21	3,704.11	488,591.45	8,372.18
9	January	4	488,591.45	186.00	2,842.06	3,704.11	491,545.56	
9	February	5	491,545.56	186.19	2,827.61	3,704.11	494,521.67	
9	March	6	494,521.67	186.38	2,812.86	3,704.11	497,519.78	
9	April	7	497,519.78	186.57	2,797.81	3,704.11	500,539.89	
9	May	8	500,539.89	186.76	2,782.46	3,704.11	503,581.90	
9	June	9	503,581.90	186.95	2,766.81	3,704.11	506,645.91	
9	July	10	506,645.91	187.14	2,750.86	3,704.11	509,731.92	
9	August	11	509,731.92	187.33	2,734.61	3,704.11	512,839.93	
9	September	12	512,839.93	187.52	2,718.06	3,704.11	515,969.94	
9	October	13	515,969.94	187.71	2,701.21	3,704.11	519,121.95	
9	November	14	519,121.95	187.90	2,684.06	3,704.11	522,295.96	
9	December	15	522,295.96	188.09	2,666.61	3,704.11	525,491.97	16,258.22
10	January	16	525,491.97	188.28	2,648.86	3,704.11	528,709.98	
10	February	17	528,709.98	188.47	2,630.81	3,704.11	531,949.99	
10	March	18	531,949.99	188.66	2,612.46	3,704.11	535,211.90	
10	April	19	535,211.90	188.85	2,593.81	3,704.11	538,495.91	
10	May	20	538,495.91	189.04	2,574.86	3,704.11	541,801.92	
10	June	21	541,801.92	189.23	2,555.61	3,704.11	545,129.93	
10	July	22	545,129.93	189.42	2,536.06	3,704.11	548,479.94	
10	August	23	548,479.94	189.61	2,516.21	3,704.11	551,851.95	
10	September	24	551,851.95	189.80	2,496.06	3,704.11	555,245.96	
10	October	25	555,245.96	189.99	2,475.6			

**BREAKEVEN SALES**

Particulars	Year 1	Year 2	Year 3	Year 4	Year 5
Sales	1,631,940.63	1,824,533.50	2,054,546.35	2,330,241.70	2,662,108.29
Variable costs					
Food & beverages costs	538,540.41	583,850.72	636,909.37	699,072.51	798,632.49
Royalty fee	65,277.63	72,981.34	82,181.85	93,209.67	106,484.33
Delivery platform fee	-	4,561.33	10,272.73	11,651.21	13,310.54
Packaging costs	2,447.91	2,736.80	3,081.82	3,495.36	3,993.16
Total variable costs	666,265.94	664,130.19	732,445.77	807,428.75	922,420.52
<b>Contribution margin</b>	<b>1,025,674.68</b>	<b>1,160,403.31</b>	<b>1,322,100.58</b>	<b>1,522,812.95</b>	<b>1,739,687.77</b>
Fixed costs					
Employment costs	593,280.00	622,944.00	654,091.20	686,795.76	721,135.55
Indirect operating costs	127,800.00	160,055.00	219,874.65	279,903.01	371,939.51
Total fixed costs	721,080.00	782,999.00	873,965.85	966,698.77	1,093,075.06
<b>Breakeven sales margin</b>	<b>70.30%</b>	<b>67.48%</b>	<b>66.10%</b>	<b>63.48%</b>	<b>62.83%</b>
<b>Breakeven sales level</b>	<b>1,147,303.10</b>	<b>1,231,130.50</b>	<b>1,358,144.29</b>	<b>1,479,263.60</b>	<b>1,672,647.37</b>

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