

Businessplan CW-China	per day	per year	1styear (80%)	2ndyear (100%)	3rdyear (+5%)	4thyear (+5%)	5thyear (+5%)	6thyear (+5%)	7thyear (+5%)
2 branches / 80+80 seats									
daily sales in US\$									
500 coffee & cake (4 US\$)	2000	720000	576000	720000	756000	793800	833490	875165	918923
100 lunch (10 US\$)	1000	360000	288000	360000	378000	396900	416745	437582	459461
80 dinner (20 US\$)	1600								
200 take aways (8 US\$)	1600	576000	460800	576000	604800	635040	666792	700132	735138
daily sales total	6200	2232000	1785600	2232000	2343600	2460780	2583819	2713010	2848660
	per month	per year							
branches-sales (x 30)	186000	2232000	1785600	2232000	2343600	2460780	2583819	2713010	2848660
consumer (vat)tax 5%	9300	111600	89280	111600	117180	123039	129191	135650	142433
food&beverage cost (22%)	40920	491040	392832	491040	515592	541372	568440	596862	626705
personnel cost (see plan)	36000	432000	432000	432000	453600	476280	500094	525099	551354
rent/real estate	25000	300000	300000	300000	315000	330750	347288	364652	382884
all other cost (10%)	18600	223200	178560	223200	234360	246078	258382	271301	284866
franchise fee fixed	3500	42000	42000	42000	42000	42000	42000	42000	42000
marketing (3%)	5580	66960	53568	66960	70308	73823	77515	81390	85460
cash flow remaining	47100	565200	297360	565200	595560	627438	660910	696055	732958
investment for 2 br. & prod.									
construction&technique	100000								
interior&design&arch.-fee	400000								
back office/production	120000								
master exclusivity/project-fee	140000								
preopening&marketing cost	40000								
investment total	800000								
depreciation (60 months)	13333	160000	160000	160000	160000	160000	160000	0	
remainig investment			640000	480000	320000	160000	0	0	
interest on shares (10%/year)	6667	80000	80000	58264	7570	0	0	0	
profit before income tax	27100	325200	57360	346936	427990	467438	500910	696055	732958
accumulated cash position			57360	404296	832286	1299724	1800634	2496689	3229647

personnel planning (US\$)	salary/month
1 franchise-office-manager	2000
1 viennese pastry-chef	4000
2 f&b-branch-managers	4000
2 assistents/secretaries	2000
2 head-chefs	3000
6 chefs/pastry-chefs	6000
6 kitchen workers	3000
4 head waiters	4000
6 waiters/resses	3000
10 counter-w./cashiers	5000
40 employee alltogether	36000

