



COFFEE COMPANY LLC



BUSINESS PLAN

2022



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1. Executive summary

Coffee Company LLC (hereafter also referred to as the “Company”) owns and operates **Coffee Shop** (hereafter also referred to as the “Business”), a restaurant offering breakfast and lunch menus. The Business targets all types of customers seeking for a tasty and homemade meal, but its main current clientele is mainly made up of families, elderly people and seniors.

The Company offers diverse breakfasts like pancakes, omelettes and eggs as well as healthy and delicious homemade style lunches such as soups, sandwiches, salads, quesadillas and burgers. Additional to their breakfast and lunch menus, Coffee Shop, offers a wide range of drinks and also take away for its meals and coffee.

The Business is located at Street A, City B, State C in a highly residential and commercial area, with high population density. It rents a space of more than 1900 square feet, with a big dining area that accommodates big groups of people. City B is part of the Area D metropolitan area, and is considered to be one of the best places to live in the country: it offers a wide range of touristic activities, combined with culture and community.

Mr. John Perez and his wife, Ms. Anna Diaz hold the 100% of the Company’s shares in equal percentage each, having established Coffee Company LLC on May 1st, 2022. The Business was acquired by the Company for a total amount of \$XXX.XXX,XX.

The Company’s growth strategy will be based on the expansion of its menu offering in regards to food and drinks, together with extended opening hours and incorporation of delivery through food delivery Apps. This will increase revenues, operating margins and will improve customer experience. Leveraging on Mr. Perez’s more than 10-year experience leading work teams, executing projects and strategic planning, the Business plans to improve customer loyalty.

In his position as General Manager, Mr. Perez will carry out a professionalization process of the Business, looking for expansion, including potential opportunities with neighboring communities. Among its future plans, the Business will offer a wider menu with more variety of foods and drinks than the actual menu, and will incorporate regional Argentinean products and specialties.

In Year 1 the Company will start off with 4 employees and from Years 2 to 5, 4 employees will be hired (1 per Year), in line with the service expansion program schemed by the management. By the end of Year 5, the Business target is to have a staff of 8 (eight) employees, plus the General Manager. Consequently, payroll expenses are expected to rise from the forecasted \$ XXX.XXX,XX for Year 1, to \$ XXX.XXX,XX for Year 5.

2. Location

Coffee Shop is located at Street A, City B, State C, immersed in a highly commercial area. It is a high traffic area for consumers as many businesses and services providers are located nearby, as shown on Figure 1 – Coffee Shop location.

The Business rents a 1900 square-foot store space, near a commercial center. The rent contract is currently set at \$X.XXX,XX for a period of 1 (one) year, starting on June, 2022, and is expected to end in June, 2023 with a possibility of renewal. The company has also set up a risk insurance against third parties of \$XXX,XX, as well as an employee insurance of \$XXX,XX.

Under Coffee Company LLC management, the Business will operate from Tuesday to Sunday from 7:00am to 2:00pm, while remaining closed on Monday. As from Year 2, Coffee Shop will increase its hours of operation, serving also dinner, closing on Thursday, Friday and Saturday at 8:00pm. Customers can come without any reservation and/or booking and sit in the friendly environment to enjoy a meal or breakfast, or have some take-away option.

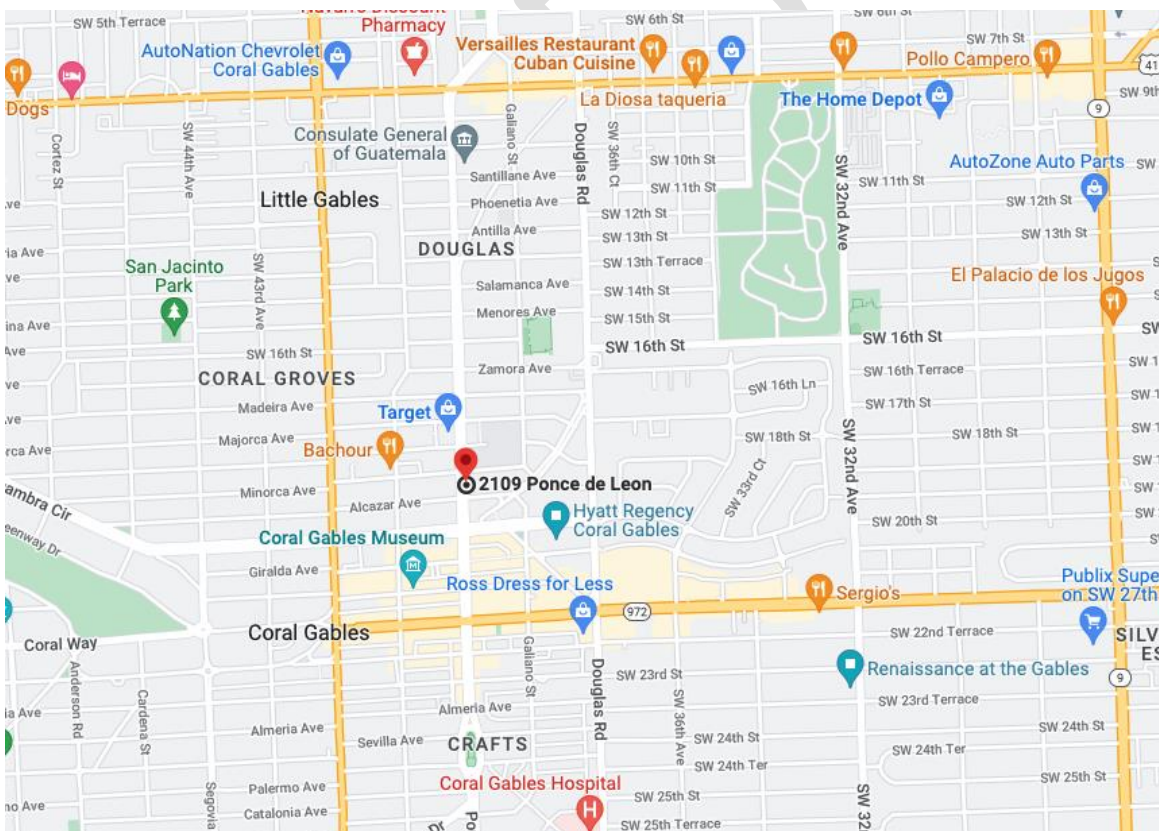


Figure 1 – Coffee Shop location

3. Investment Summary

Coffee Company LLC was incorporated on May 1st, 2022 in the state of Florida. Mr. John Perez and Ms. Anna Diaz are the owners of the Company, holding 50% of the shares each.

The current investment structure is shown in Figure 2.

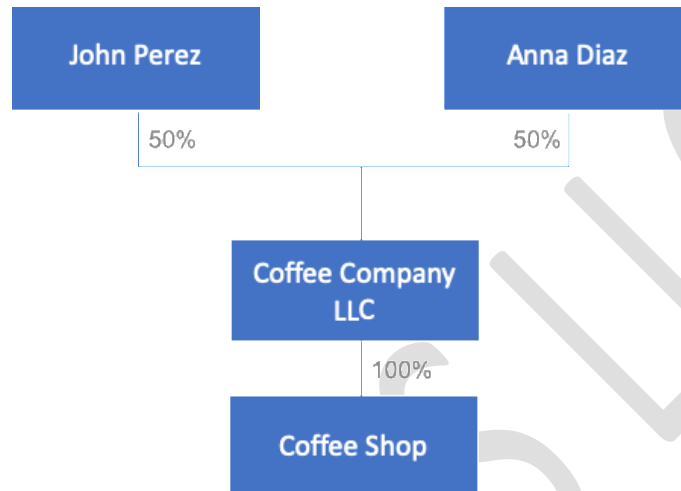


Figure 2 – Investment Structure

Coffee Company LLC made an investment of \$ XXX.XXX,XX to purchase the Business looking to turn an ordinary Coffee & Market into a reference Market & Restaurant among local residents and external visitors. The amount of the investment includes:

- Commercial Management of LLC \$ XXX,XX
- COFFEE COMPANY LLC opening \$ XXX,XX
- Business Sale Price \$ XXX.XXX,XX
- Security deposit \$ X.XXX,XX
- Proportional rent for 24 days (deposit) \$ X.XXX,XX
- Change of contract ownership \$ X.XXX,XX
- Closing fees \$ XXX,XX
- UCC and Lien Search \$ XXX,XX
- Fictitious name (Transfer and Publication) \$ XXX,XX
- Administrative expenses \$ XX,XX
- Company Car \$ XX.XXX,XX

Together with it, the Company has used the operational profit of its first month of operation to inject an additional investment of \$ X.XXX,XX for small renovations of the store's infrastructure,

restaurant license cost, and equipment, such as, TV, refrigerator, meat slicer, thermos, pans, food processor, and cutlery.

Figure 3 shows the actual appearance of the Business, which the Company is working on, upon receiving the transfer of the assets.



Figure 3 – Actual business photos

It's worth mentioning that the Company financed all these investments without recurring to any loan from financial institutions.

This investment allowed the Business to start operations more swiftly and efficiently, for example, one of the first plans already implemented included obtaining the alcohol consumption on-premise license which gave the Business an immediate growth opportunity. The management's main idea is to increase the number of visitors, including nearby residents, taking advantage of the surrounding buildings and diverse businesses.

4. Business and service descriptions

4.1. Business description

Coffee Shop is a Breakfast & Lunch restaurant offering a diversity of menus for every taste in the area of City B.

The key for the Business is to establish itself as a reference option in the western area of City B, expanding its operation hours, offering a varied menu with more options than the current one.

The specialty of the house are basically homemade breakfast menus which are served all day, including pancakes, omelettes and eggs, sandwiches, waffles, biscuits, and many different sides. Fresh coffee, protein smoothies, and frappes are also available to accompany main dishes.

Additional to their breakfast menus Coffee Shop offers several lunch alternatives: from side salads, soups, sandwiches, burgers and quesadillas.

One of the Companies' main accomplishments was to obtain the license of 2COP (Beer and Wine Consumption on Premises) for the sale of alcoholic beverages. This will enhance the offering at the restaurant, giving Coffee Shop a renewed reputation in the area and will therefore attract more customers to the dining.



Figure 4 – Coffee Shop' Breakfast menu



Figure 5 – Coffee Shop' Lunch menu

Coffee Shop intends to include an online shopping and delivery service as a new proposal –Uber Eats, Door-Dash, and GrubHub – as an option to their offering, looking to boost their sales and extend on to new potential customers that enjoy home comfort.

The Company's strategy for Coffee Shop' growth is to maintain a consistent food quality, through highly qualified staff and management, provide a broad menu offering, including drinks such as coffee, beer and wine, while also promoting synergies with local business to make the Business a reference in the area.

The Business' name and Logo will remain the same. This is part of the strategy to continue to be seen as a traditional restaurant who serves homemade dishes and is a reference within the community.



Figure 6 – Coffee Shop' logo

4.2. Services

The Business provides a complete restaurant service, including:

- On-site coffee shop and restaurant, to have a beverage or a meal in a comfortable table and atmosphere.
 - With Take-Away option
 - With “coming-soon” Delivery Options:
 - Uber Eats
 - Door-Dash
 - GrubHub
- Catering option, to supply with several menus nearby commercial offices in need of every day lunch or dinner alternatives.

Specialized staff will attend and cover customer's needs, looking to adapt the services to each necessity and opportunity.

4.3. Customer Experience

A Business with expectations like Coffee Shop understands that the key element to consider when running a restaurant is the quality of the customer service provided.

This is one of the most important aspects in the restaurant industry because it can determine the overall success of the establishment. Satisfied customers are more likely to become regular customers and generate more positive feedback and reviews for your establishment.

To have an excellent customer service requires well-trained, flexible staff, who knows all the menus in order to suggest and cater customer needs. Accommodating to a customer's request makes them more possible to feel satisfied with their experience in the restaurant and come back.

The Company will ask for customers to fill out comment cards, complete a customer survey or leave a comment in Yelp before they leave. This demonstrates that the Business is really interested in their feedback and that it cares about the providing an excellent service and also improving.

3 EAGLES LLC

5. Industry Market Analysis

5.1. Business Market Analysis

Given the Business' 2 (two) current distinct areas (Coffee Store and Restaurant), the following sections analyses each sector separately.

5.1.1. Coffee Store Analysis

A Coffee Store offers hot or cold coffee or tea herbs derivative beverages, including solid foods such as cakes, cookies and other sweet desserts (for example, pancakes). Also, Coffee Company LLC is including in their Menu different Breakfast options such as toast, diverse eggs preparations, omelettes, etc.

The coffee market is trending and growing in a significant manner, though, as a whole, it hasn't come to a mature stage yet in the Country. The United States coffee market is segmented by product sales type into whole bean, ground coffee, instant coffee, and coffee pods & capsules, distributed through two major distribution channels: (i) on-trade and (ii) off-trade points of sales. The on-trade include the cafes and foodservice channels such as the Business.

The Retail Market for Coffee in the US Market Size in 2021 was \$ 49,5 bn, being one of the less impacted industries by the Covid, as it managed to replace the in-store consumption with Take-Away or Delivery options. Coffee stores with a good atmosphere, to work or have a smooth discussion with a partner are the selected ones after Covid Pandemic. In this Year 2022, an increase around 4% is expected, in order to reach \$51,5 bn. For the following years, the growth rate decreases.

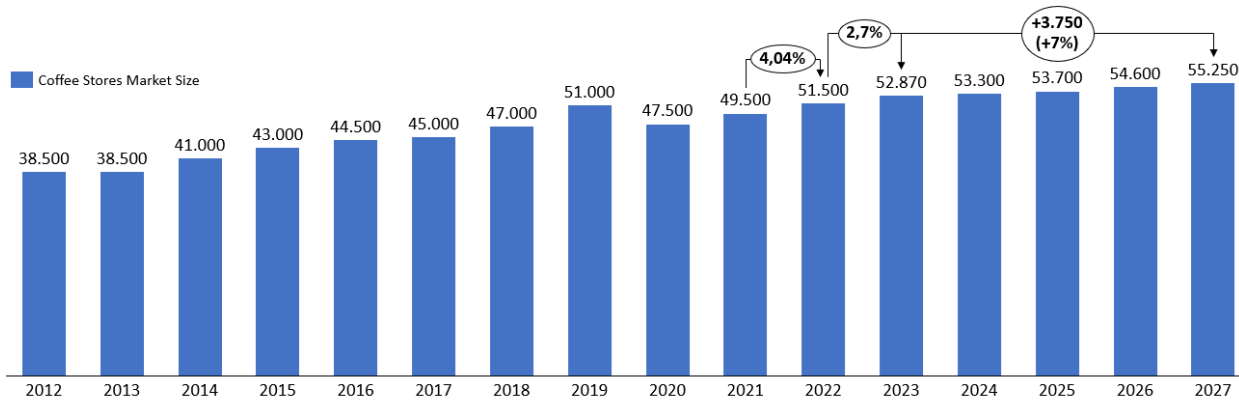


Table 1 – Coffee Stores U.S Market Size

There are currently more than one million coffee markets (or similar) in the United States, with almost 7% of them located in the state of Florida. The industry has a highly atomized market share, with no company holding more than 20% of the market. Starbucks and Krispy Kreme Doughnuts Inc are the biggest companies.

Motivation to drink a beverage is mostly because of good taste and/or as energy source, but the type of drink to consume can be a mix as shown in the following chart:

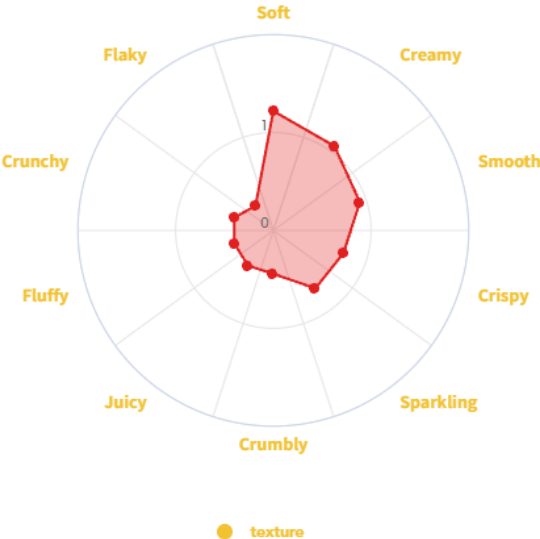


Figure 7 – Top Motivation – Type of Coffee drinks

Even with medical recommendations to avoid coffee consumption after noon to avoid insomnia, consumption during the afternoon period is increasing, as shown in the following chart:

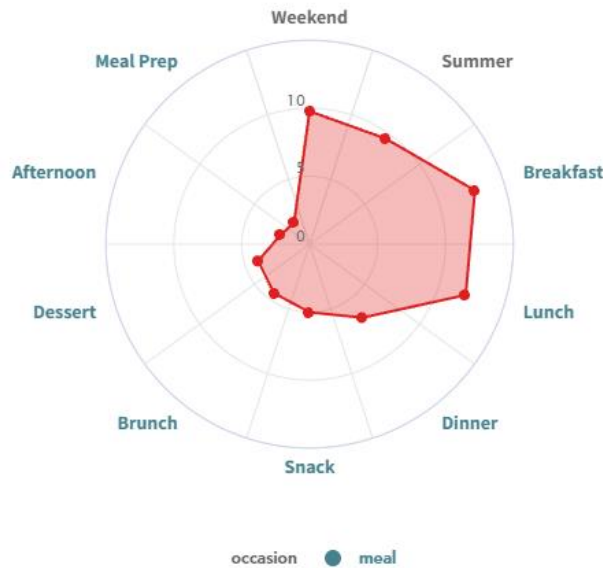


Figure 8 – Top Motivation – Coffee Drinks - When

The largest age segment of consumers is between 46 and 55 years old, with a 35% share, while the younger segment, aged between 21 and 25, accounts for about 20%. Not only are seniors more likely to be coffee drinkers than their younger cohorts, but they drink about three times as many cups a day as well.

Young people are tending to drink more coffee according to recent studies: Drinking coffee helps mood improvement, as days get shorter due to tight agenda or weather conditions. One in five adults prefer to drink coffee to improve their mood, with research suggesting that 75mg of caffeine every four hours can result in a pattern of sustained improvement of mood over the day. Coffee intake also improves regular exercise.

5.1.2. Small Restaurant Market Analysis

The Business' restaurant can be considered as a small breakfast, lunch and dinner business for the Market Analysis, with the assumption that it will serve customers located nearby or small groups of people. This kind of establishments have benefited from higher consumer propensity to purchase food away from home and the possibility of take-away options to eat at home and at work.

Revenue for the Single Location Full-Service Restaurants Industry declined in 2020 due to the closure orders that many states imposed in early 2020. However, industry revenue rebound in

2021 as the coronavirus pandemic subsides and the reopen and return to office continues. Year 2022 is being considered as a successful year for restaurants.

According to TasteWise, the Top Motivation for a customer to visit a restaurant is the “taste”, following by the “attractive menu” (mostly to take a photo for social media and share it with friends) and a good “atmosphere at the store”. Coffee Shop is taking this into account and aims to constantly keep track of its customers’ preferences through polls and surveys. Good customer experience is a must for The Business.

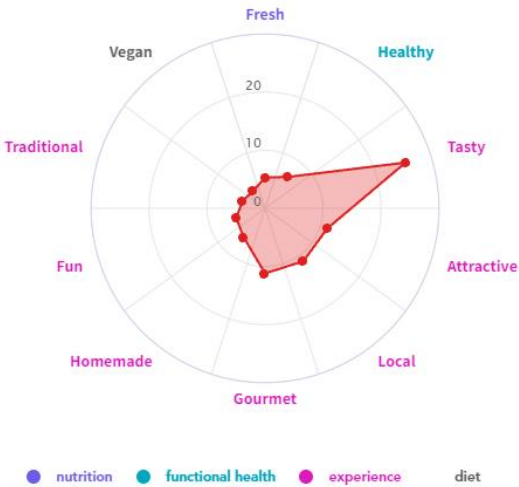


Figure 9 – Top Motivation – Restaurant “Why” Visit

The size of the market varies depending on the gastronomic offer, but it is estimated that it will grow between 4% and 5% in the next 5 (five) years on average. Fast-food consumption is decreasing at high rates, and customers are replacing it for similar homemade food, such as the Business’ offering: homemade Argentinean regional products, salads, burgers, quesadillas, healthy sandwich, wraps, etc.

The Single Restaurant Market Size in U.S for 2021 is \$ 173bn, and more than 140,000 businesses are running after the Pandemic. In this Year 2022, the trend is improving, with around 155,000 business and a Market Size in U.S of 192bn, representing a huge increase.

After Pandemic, people trend to return to restaurant with family, friends or alone. Sales numbers are returning to those before Pandemic, as show in the following chart:

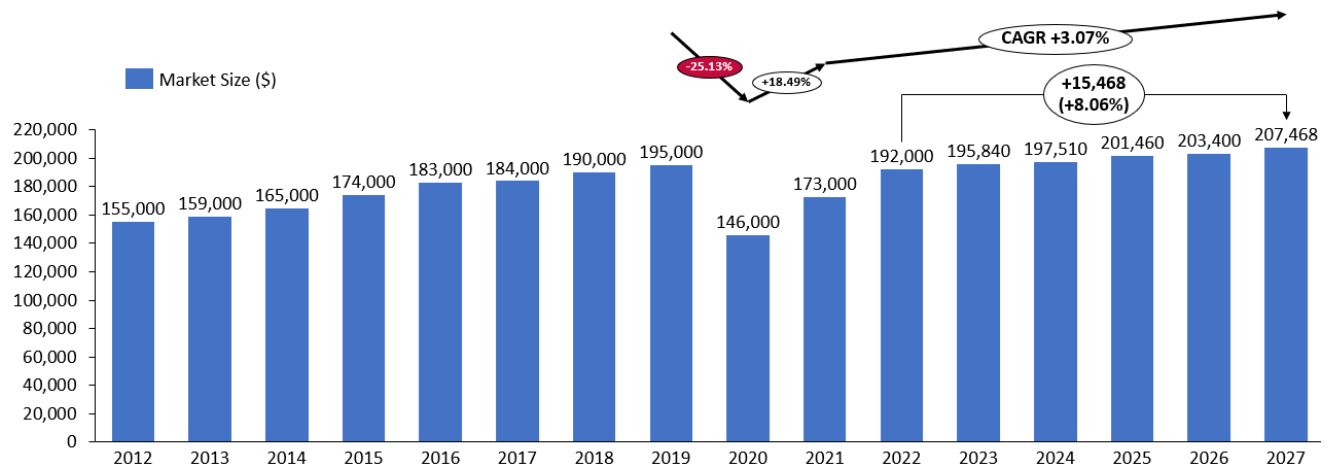


Table 2 – Single Restaurants U.S Market Size

The immediate goal for the Business is to increase the “outside-the-place market” through its “delivery” and “take-away” options. On this, the delivery industry is projected to continue with its upward trajectory over the next 5 (five) years up to 2027 due to the continued popularity of online food delivery services (such as UberEATS, DoorDash and Grubhub, that Mr. Perez will implement) and the growing urban population, which accounts for a notable share of industry demand. As the unemployment rate is expected to decline after Covid and during the outlook period, a higher number of time-strapped people will ultimately imply fewer people have time to cook meals at home, reinforcing demand for food delivery services; including those who enjoy to take advantage of the short time available.

However, industry demand is anticipated to be somewhat pressured by an increase in the healthy eating index. As consumers have become increasingly aware of issues related to weight, nutrition and food safety, they will eventually reduce the consumption of unhealthy fast foods or meals made in vegetable oil. The Business will provide this kind of option to their clients, in order to follow this trend.

Just in Florida, the market size for delivery is expected around \$ 9,5bn in 2022, with a workforce of around 43,000 people.

5.2. Main Competitors

The Business has some competitors in the surrounding area. Nevertheless, these provide specific menus including Italian food, Seafood, Mexican food and Peruvian Cuisine. Coffee Shop will leverage in its main premise as “homemade meals” for everyone and every taste, and will make sure to promote its dishes for the community itself.

Near the Condominium where Coffee Shop is located, there's no restaurant or coffee store. This is an advantage that the Business will exploit, by also seizing advantage of delivery apps and take-away.

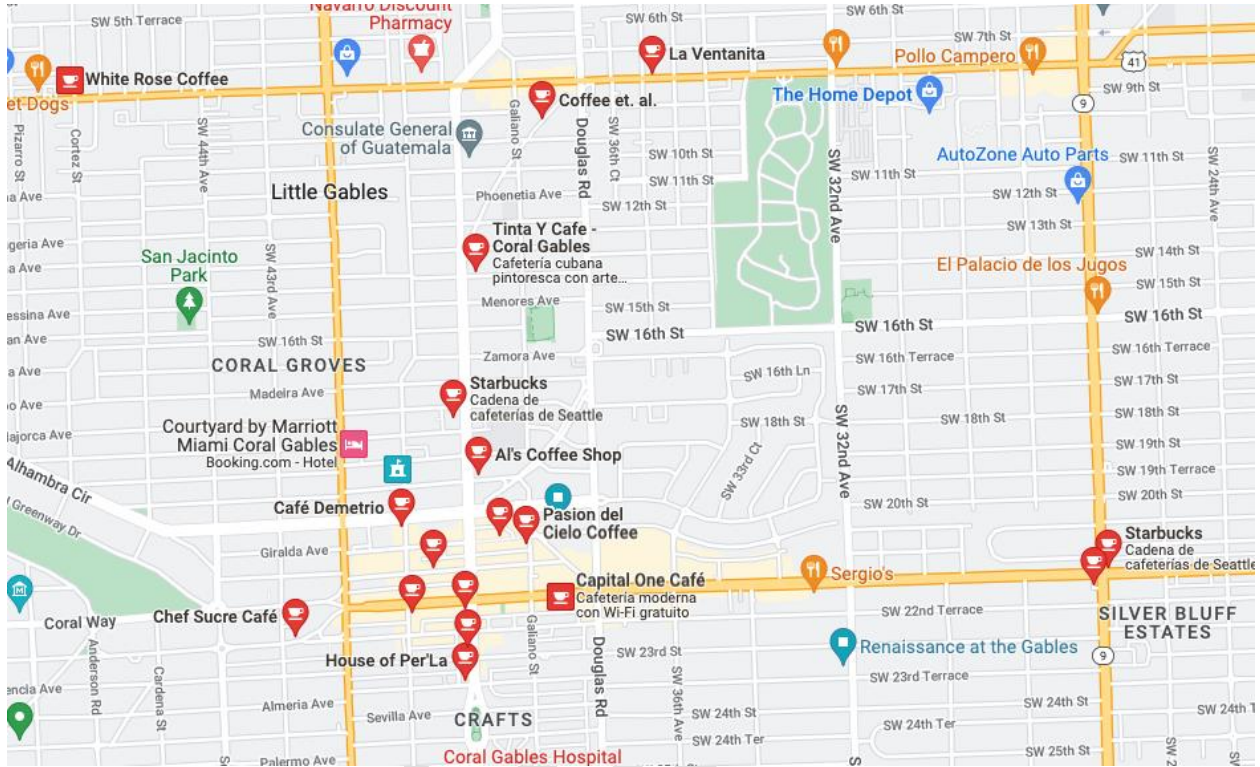


Figure 10 – Coffee Shop's Local competitors

6. Marketing Program

6.1. Competitive Advantages

Coffee Shop' proposal is unique to the local community where it's located. However, as the Business plans on expanding its services across the area through take-away and delivery services, a whole new array of possibilities open up. The following are the main leverage points to consider for the success of the endeavor.

- **Captive clientele:** the Business enjoys a captive customer base, that includes its regular customers, basically made up of families and elderly people. They appreciate homemade food; customer service and regularity and Coffee Shop is keen on delivering this. The Business' focus on customer feedback, to constantly improve on their experience, will keep this item as an advantage instead of a liability.
- **Regional product offering:** the Business' specific offering on Argentinean regional products satisfies the needs of an ever-growing population, eager to get products from their homelands.
- **Catering and Delivery options:** the utilization of services like Uber Eats, DoorDash and Grubhub will provide the Business with a user-friendly way to reach out to customers outside its neighborhood. Its focus on building a strong brand recognition will eventually grow its sales over these platforms.
- **Homemade-dishes:** a family dining like Coffee Shop offers breakfasts and lunch; and the menu is the centerpiece of the restaurant reflecting its identity for the community. The value added as it offers homemade food is huge considering the target audience and the importance of a good diet.
- **Location:** visibility and foot traffic are two important factors that the Business has taken into consideration. The 1900 square-foot space is immersed in a highly commercial area, near a commercial center.

6.2. Social media and digital marketing

A business with ambitions as Coffee Shop understands that social media presence is crucial to develop and engage potential customers. For this reason, the Business will open and maintain professional pages on Facebook and Instagram, allowing it to build awareness and credibility while also providing a direct communication channel with its customers.

The Business will open up a Facebook page, as a cost-effective way to promote its service offering and incentivize customers' affiliation with the brand, by posting their regular offers and promotions. Most importantly, it's expected for Facebook to act as an efficient communication channel between the Business and its clients.

In a similar manner, its Instagram page will follow a similar approach, though it will be mainly used as showcase for meals that the Business provides, to abide to the social network's more "eye candy" vibe.

A webpage will be created in order to promote the Business and will serve as the official platform to explain all the services and meals served in the restaurant. Proper search engine optimization and successful digital marketing campaigns will be among the key growth and development factors of the Business.

Last but not least, the Company will manage profiles on review-based platforms such as Google and Yelp. This will help to track brand awareness and let potential customers view other customers experiences, so they have a better insight into the meals and variety of products that Coffee Shop serves.

6.3. SWOT Analysis



Figure 11 – SWOT Analysis

7. Organization and Management

- General Manager: Mr. John Perez will serve as the General Manager at Coffee Company LLC and oversee the day-to-day operations and strategy. He will be responsible for managing the personnel, finances and generating the guidelines for the marketing strategies to be implemented by the Business.

Mr. Perez will be developing and defining the service expansion strategies, as well as analyzing performance data and financial statements. He will also build relationships with other businesses in the area and act as a key point of contact of the Company.

The General Manager responsibility is to ensure employees work productively and develop professionally with all the customers.

Mr. Perez will also take care of the promotion of the store in the social media to attract as many customers as possible with digital marketing techniques and analysis.

- Cook Manager: responsible of tailoring menus with creativity, while managing all kitchen aspects including budgeting, sourcing, ordering and inventory. In care of leading the kitchen and Assistants to create the most delicious meals with the highest standards.
- Kitchen Assistant: provides assistance to the Cook Manager in food-preparation and serving, ensuring to comply with the Business standards.
- Full-time Waiter: in charge of customer facing activities. Working with a high level of customer service will be the key - informing about menu selections and professionally presenting and serving meals.
- Dishwasher: maintains dishes, pots, pans, trays, kitchen, work areas, equipment and utensils in orderly and sanitary conditions.
- Accounting (external): The company is supported by an accounting team that handles the bookkeeping and accounting fillings.
- Legal Advisor (external): The company is supported by an attorney for all legal matters.

Table 3 and Table 4 illustrate the personnel plan for the 5-year period.

Employees per position	2022	2023	2024	2025	2026
Cook Manager	1	1	1	1	1
Kitchen Assistant	1	1	1	2	3
Waiter	2	3	3	3	3
Dishwasher	0	0	1	1	1
Total Employees	4	5	6	7	8

Table 3 – Employees per position for the 5-year period

Employee monthly salary	2022	2023	2024	2025	2026
General Manager	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX
Cook Manager	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX
Kitchen Assistant	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX
Waiter	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX
Dishwasher	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX	\$ X.XXX
Total Payroll Expenses	\$ XX.XXX	\$ XX.XXX	\$ XX.XXX	\$ XX.XXX	\$ XX.XXX

Table 4 – Employee salary per position for the 5-year period

For Year 1, all four employees work 42 hours per week, 7 hours per day, for a hourly wage of \$XX for the cook manager and \$XX for the kitchen assistant and the waiters.

Figure 12 shows Coffee Shop current organizational chart. In Year 1, the Business counts on one cook manager, one kitchen assistant and two full-time waiters to accomplish all the workload. Among its expansion plans, the Business forecasts to add 4 (four) new employees during its first 5 (five) years of operation, as shown on Figure 13. Under this scenario, Coffee Shop’s final organizational chart by the end of the period would be the one reflected in Figure 14.

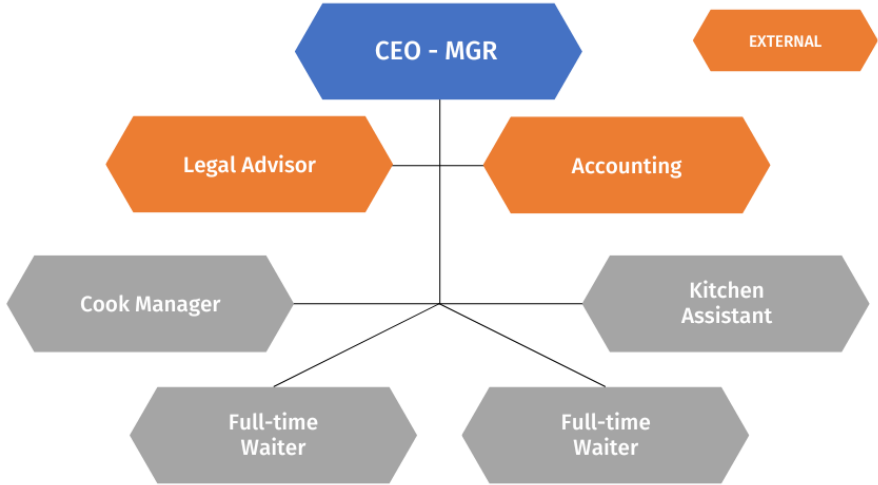


Figure 12 – Current business structure

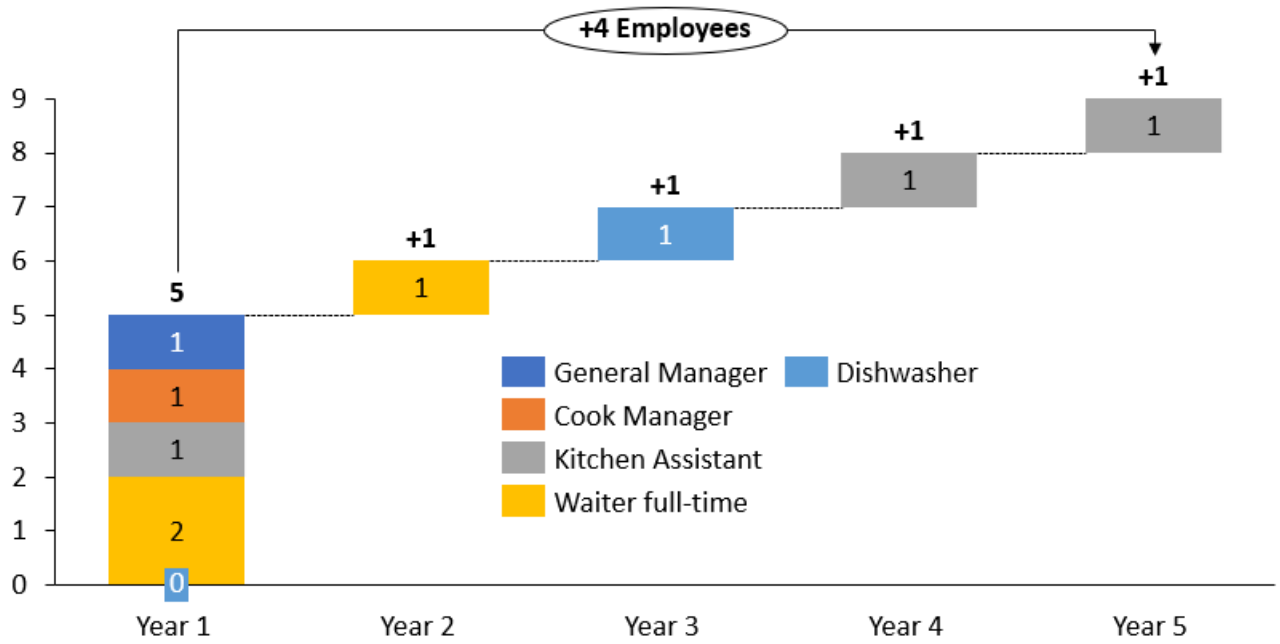


Figure 13 – Coffee Shop' forecasted structured growth

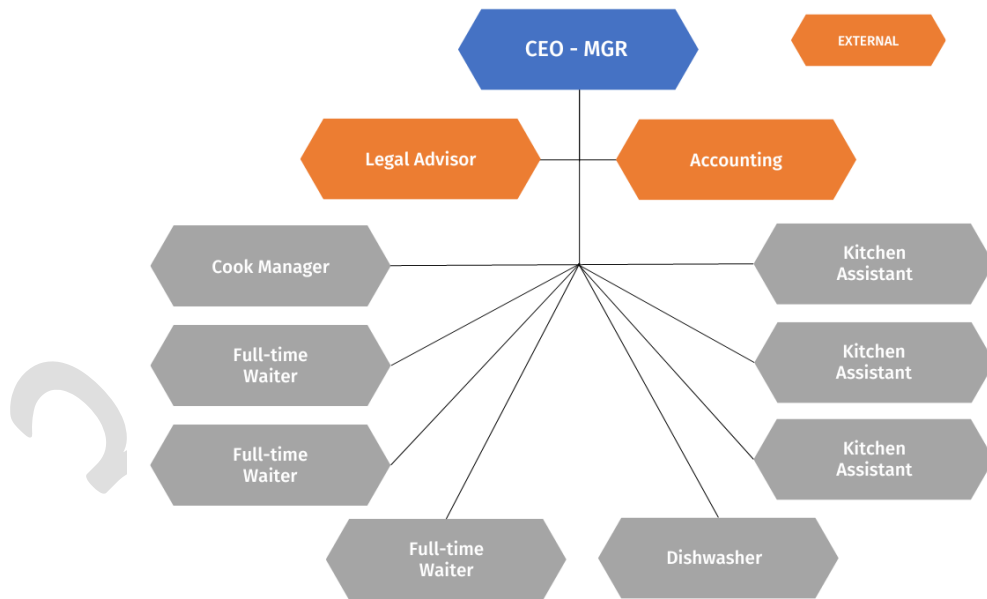


Figure 14 – Year 5 forecasted business structure

8. Financial

8.1. Key Assumptions

Sales and expense projections are based on the market analysis and the latest P&L reports from the company. Unit prices and costs are assumed to follow the latest IMF estimations on inflation for the US over the next 5 (five) years¹.

The Business current working hours are from Tuesday to Sunday from 7:00am to 2:00pm, with 4 (four) employees working nowadays. As from Year 2, the Company will extend its operating hours and open 6 more hours up to 8:00pm on Thursdays, Fridays and Saturdays. This allows for a potential growing opportunity of the business.

At present the Business employs 4 full-time workers: a Cook Manager whose monthly salary is \$X.XXX, a Kitchen Assistant whose monthly salary is \$X.XXX and two Waiters whose monthly salary is also \$X.XXX. All employees work full-time for a total of 42 hours per week. From Year 2 to Year 5 one employee will be hired per year: in Year 2 a full time Waiter, in Year 3 a Dishwasher, in Year 4 a Kitchen Assistant and in Year 5 another Kitchen Assistant.

As from Year 2, Coffee Shop will provide delivery through delivery apps (DoorDash, Uber Eats and Grubhub) which will represent between XX-XX% of its total sales each year. These App’s commission is approximately a XX% of the sales.

Regarding income taxes, a XX% is being considered by recommendation of the professional accountant assessing the business. Given previous analysis for years 2021-2022 the Cost of Goods Sold (COGS) are a XX% of the sales and are projected to stay like this for the 5-year period.

Furthermore, Table 5 shows expected inflation rates for every coming year:

	2022	2023	2024	2025	2026
INFLATION	8,10%	3,50%	2,20%	2,00%	2,00%

Table 5 – Inflation rate for the next 5 years

¹ <https://knoema.es/kyawad/us-inflation-forecast-2021-2022-and-long-term-to-2030-data-and-charts>

8.2. Sales Forecast

Coffee Shop has a potential growing opportunity as described in Section 5 “Industry Market Analysis”. Sales growth will be determined by a 43% increase in operating hours (from 42 hours per week to 60) in Year 2 and also by incorporating a delivery service through delivery apps as from the same Year.

Investments in marketing and advertising and hiring of new employees as from Year 2 to cover the new operating hours will motivate increase in sales. Sales growth, illustrated in Table 6, is forecasted according to current results, obtained with hiring a waiter, a dishwasher and two kitchen assistants as mentioned before.

	2023	2024	2025	2026
RESTAURANT SALES INCREASE	30%	10%	5%	10%
DELIVERY SALES INCREASE		20%	15%	10%

Table 6 – Percentage increase in restaurant and delivery sales

The General Manager will be in charge of supervising marketing campaigns in order to increase sales. Sales increase will also be driven by an improved reputation and brand recognition, powered by offering delivery and other menu options including dinner and Argentinean specialties.

As seen in Table 6 and Figure 15, for Year 1, with 4 (four) employees, the total income will be \$XXX.XXX,XX and for Year 5, with 8 employees, the total income will be \$XXX.XXX,XX.

	2022	2023	2024	2025	2026
TOTAL INCOME	\$ XXX.XXX	\$ XXX.XXX	\$ XXX.XXX	\$ XXX.XXX	\$ XXX.XXX

Table 7 – Total Income

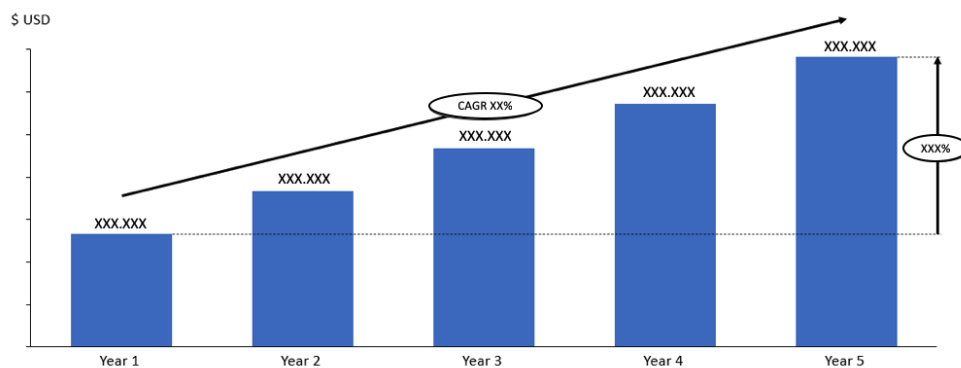


Figure 15 – Projected Total Net Revenue for the next 5 years

To reach its break-even point in Year 1, the Company will need to sell XX.XXX menus during that year or XX menus per day, considering an average ticket of \$XX,XX per person per menu. With the results obtained throughout 2022, Coffee Shop is above its break-even point, selling approximately XX tickets per day.

$$\text{Break - even point} = \frac{\text{Fixed costs}}{\text{Average ticket} - \text{Variable costs}}$$

$$\text{Break - even point} = \frac{\$ \text{XXX.XXX}}{\$ \text{XX,XX} - \$ \text{X,XX}} = \text{XX.XXX menus in Year 1 (or XX menus per day)}$$

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8.3. Profit and Loss – P&L

COFFEE COMPANY LLC					
Profit and Loss (P&L) Statement					
[USD \$]					
	2022	2023	2024	2025	2026
INFLATION	8,10%	3,50%	2,20%	2,00%	2,00%
Restaurant Sales	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Delivery Sales	-	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Total Income	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Cost of Goods Sold	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Delivery Apps Commission	-	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Total COGS	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Gross Profit	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Expenses					
Salaires, Benefits & Wages	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Telecommunications	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Professional Fees	XX.XXX	XX.XXX	XX.XXX	XX.XXX	XX.XXX
Rent	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Utilities	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Bank service charges	XXX	XXX	XXX	XXX	XXX
Business Licenses and Permits	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Insurance	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Fuel	XX.XXX	XX.XXX	XX.XXX	XX.XXX	XX.XXX
Repairs and Maintenance	X.XXX	X.XXX	X.XXX	X.XXX	X.XXX
Office Supplies	X.XXX	X.XXX	X.XXX	X.XXX	X.XXX
Marketing and Advertising	X.XXX	X.XXX	X.XXX	X.XXX	X.XXX
Other	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Total Expenses	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Earnings Before Interest & Taxes	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Interest Expense	-	-	-	-	-
Earnings Before Taxes	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Income Taxes	XX.XXX	XX.XXX	XX.XXX	XX.XXX	XX.XXX
Net Earnings	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX	XXX.XXX
Net margin	XX%	XX%	XX%	XX%	XX%

Table 8 – P&L

The Net Margin will be XX% for Year 1 and will rise to XX% for Year 2 when Delivery Apps are planned to be implemented. Furthermore, the payback period for the investment will be reached in Year 3.

It's worth noting that the General Manager's salary is included among the "Salaries, Benefits & Wages" category, and is estimated to be \$ XX.XXX,XX for Year 1.

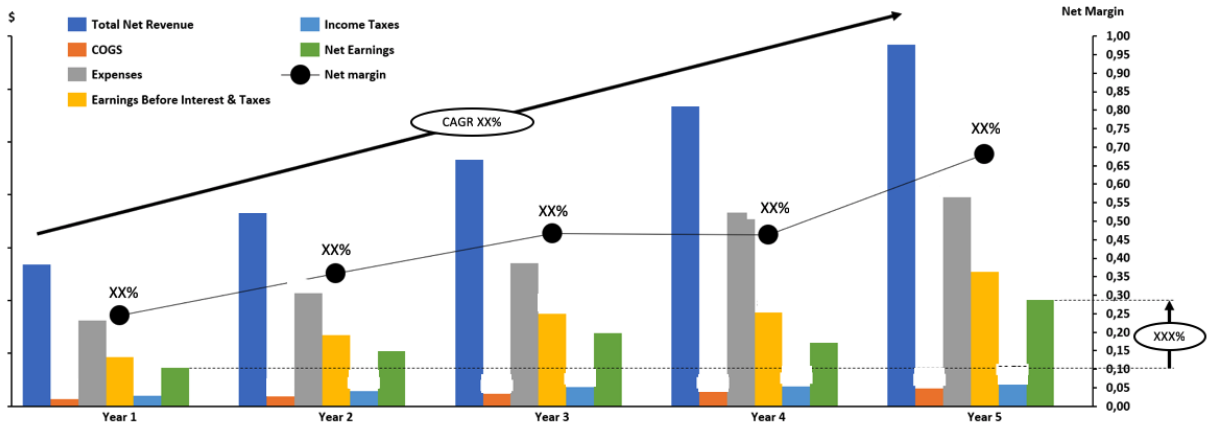
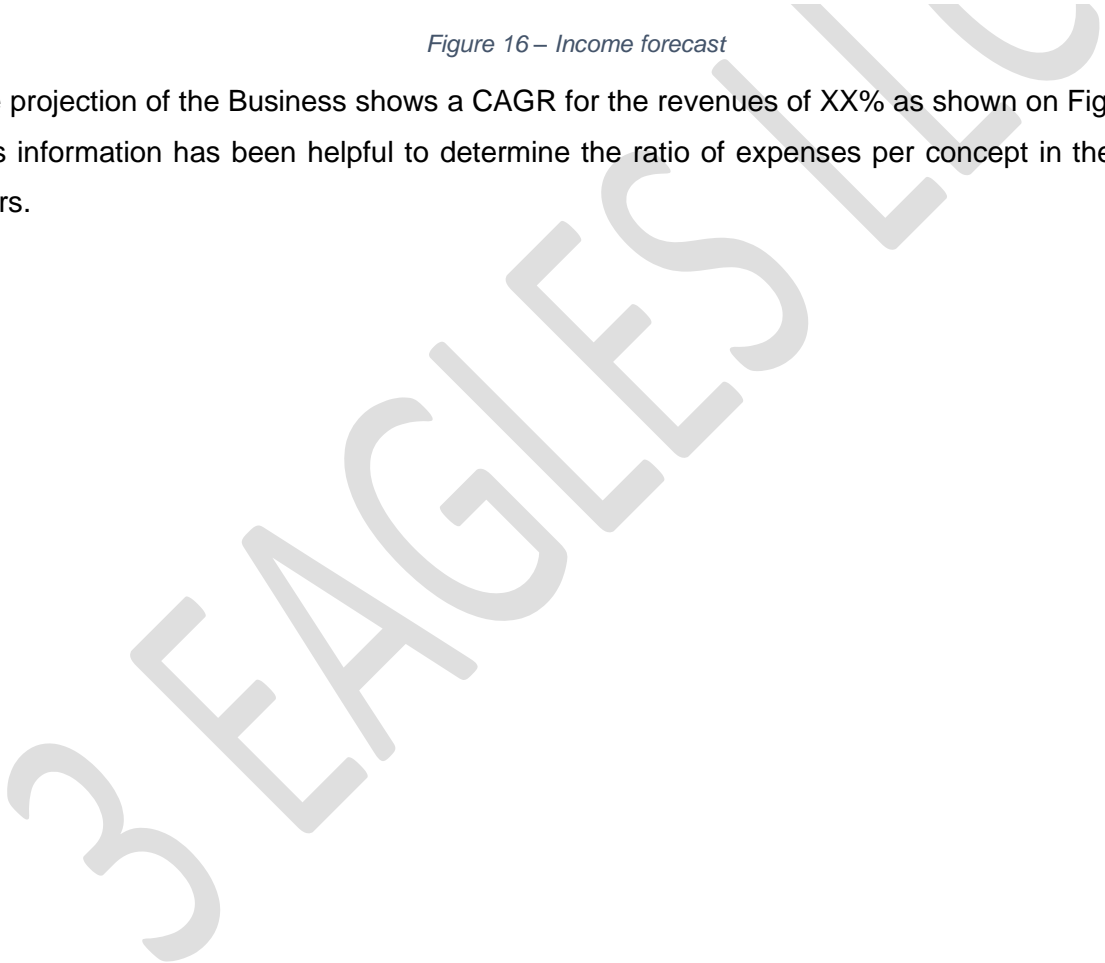


Figure 16 – Income forecast

The projection of the Business shows a CAGR for the revenues of XX% as shown on Figure 16. This information has been helpful to determine the ratio of expenses per concept in the future years.



9. Conclusion

Coffee Shop is a restaurant offering breakfast and lunch menus in City B with its main clientele made up of families, elderly people and seniors seeking for a tasty and homemade meal. The Business offers an appealing menu and will increase its operating hours and menu offerings.

Coffee Shop is located at Street A, City B, State C. Mr. John Perez and his wife, Ms. Anna Diaz hold the 100% of the Company's shares in equal percentage each.

Coffee Company LLC concludes its analysis with positive numbers for the 5 (five) year plan. The implementation of the delivery service and the hiring of new employees is key to help increase the sales through proper management of the business.

It is worth mentioning that today the break-even point is already being reached and exceeded, without having to apply the efforts and the changes explained throughout the Business Plan.

The initial net margin for the business sits at XX% for Year 1, and is expected to be between XX-XX% for the following 4 Years. As part of its growth efforts, the Company will seize the generated cash to invest in hiring new employees, to service its broader hours of operation. Under this strategy, the Business aims to generate a cash balance of \$ XXX.XXX,XX by the end of Year 5. With a business this new, the growth rates on sales are reasonable and tested by the market analysis. The CAGR for the business' revenues would be of XX%.

In Year 1 the Company will start off with 4 employees and from Years 2 to 5, 4 employees will be hired (1 per Year), in line with the service expansion program schemed by the management. By the end of Year 5, the Business target is to have a staff of 8 (eight) employees, plus the General Manager. Consequently, payroll expenses are expected to rise from the forecasted \$ XXX.XXX,XX for Year 1, to \$ XXX.XXX,XX for Year 5.

With a management keen on seeking new opportunities, the Company does not close the door to new plans and diversification opportunities that may present to it, and could modify the original Business Plan into something different and bigger than expected.

All investment foreseen for this business plan are feasible and logic, and the financials validate them. Coffee Company LLC is a new business operation, with a well-known restaurant that has been operative for years, with concrete opportunities to increase its incomes and develop new customers and increase sales.