



ita Natura GmbH

vegetarian & vegan

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Business idea

- vegetarian/vegan restaurant “VitaNatura” in Aachen
- New organic food: healthy and tasty
- With delivery service and for takeaway

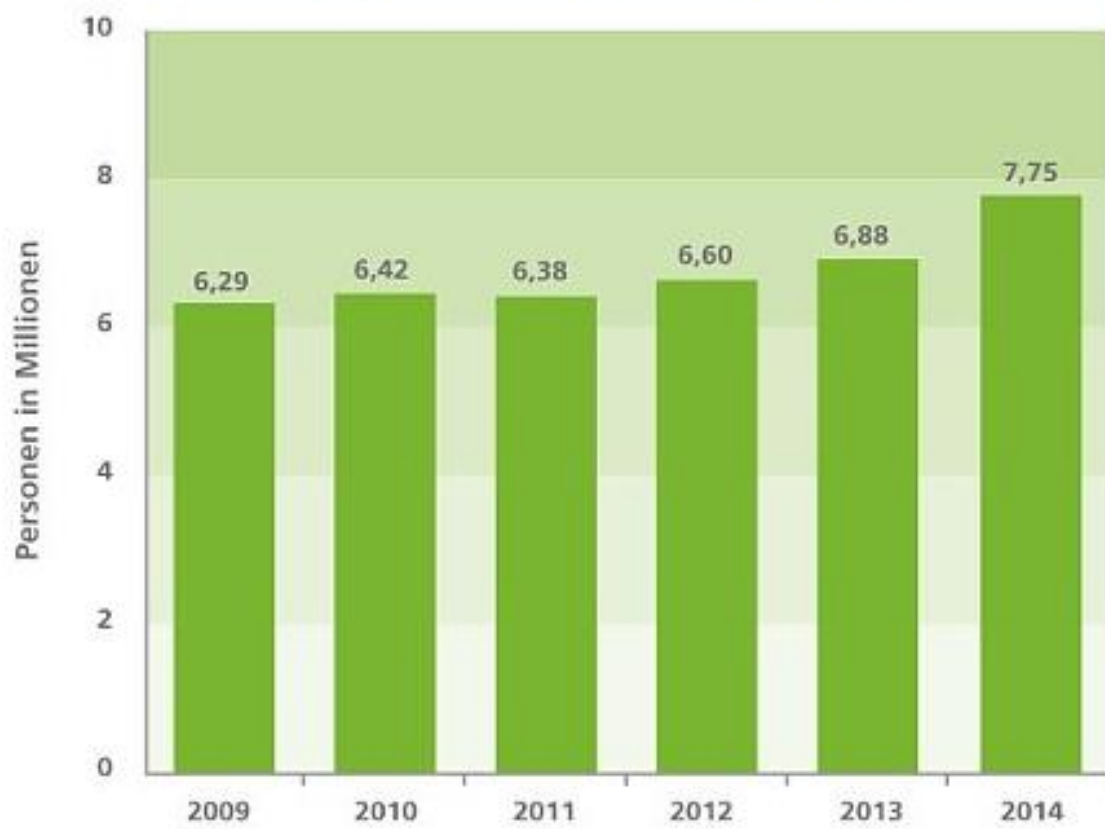
Market analysis

- Introduction

- According to the study of the „Vegetarierbund Deutschland “10% of Germans are temporarily vegetarian and 1 % vegan.
- The number of vegetarian living people has increased more than tenfold in about 20 years.
- According to “FORSA” 13% are female and 3% are male.

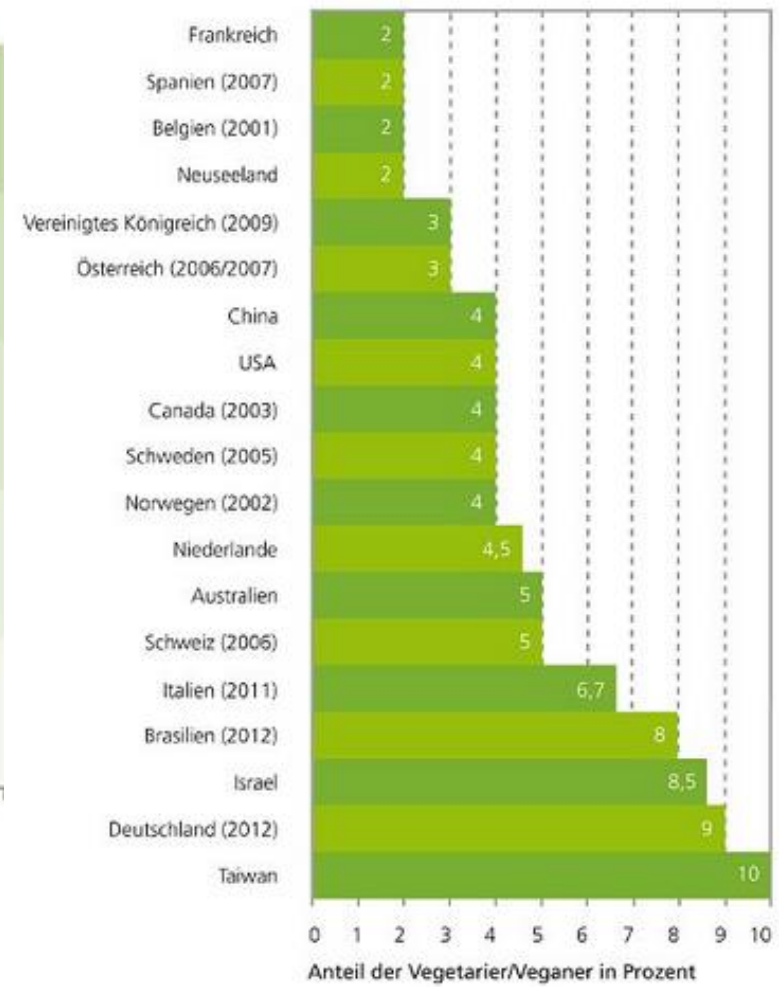
Market analysis

Vegetarier (Deutschland)



Quellen: Institut für Demoskopie Allensbach (ifD), "Anzahl der Vegetarier" / YouGov
 "Ernährungsweise in Deutschland"

Anteil von Vegetariern und Veganern an der Bevölkerung ausgewählter Länder weltweit



Market analysis

- Competition
 - Immediate competitors that offer similar products
 - Pfannenzauber: restaurant
 - Chico Mendes: for students
 - Lolaparoli: cafe, restaurant and bistro
 - hase: cafe
 - Secondary competitors
 - Restaurants: 10
 - Subway, Mc Donald's: 2
 - Kebab houses: various

Products

- 100 % Bio homemade breakfast

Vagel, Veganela
& Juce



Product 1

Spelt bread



Product 2

Dip



Product 3

Products

- 100 % Bio homemade lunch

Mexican Salad &
Guakamole



Product 1

Chickpeas Cake



Product 2

Carrot Tomato
Spreat



Product 3

Products

- 100 % Bio homemade dinner

Parsnip-soup



Product 1

Celery Escalop



Product 2

Apfelstrudel & Vanilla- Cream



Product 3

Products

- Drinks

Coffee



Product 1

Tea



Product 2

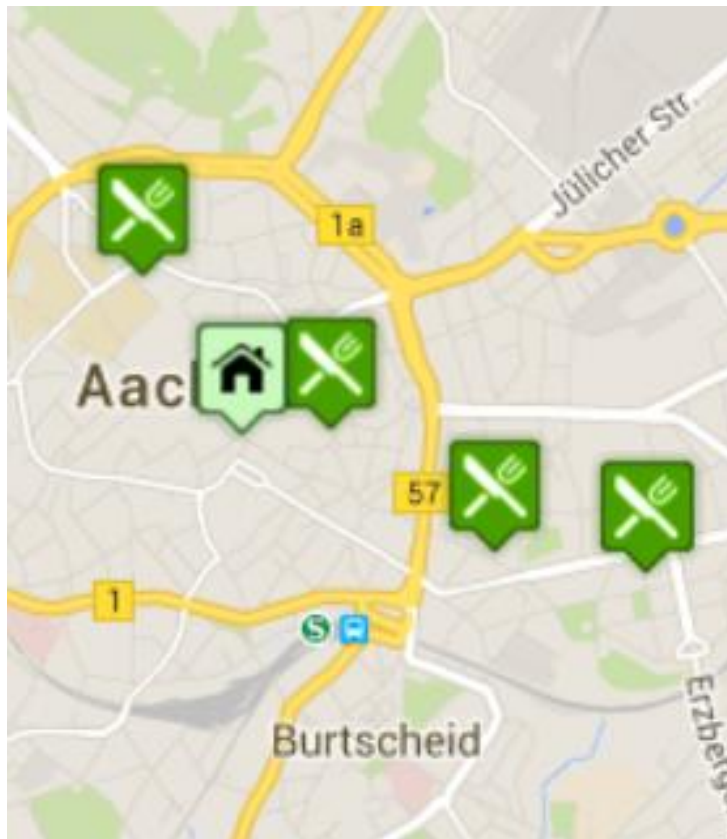
Smoothie



Product 3

The site of Aachen

Option A



Option B



Option of our Restaurant and the Restaurants of the Immediate competitors

Calculation of investment and depreciation costs

- Option A (in the centre of Aachen)

Investment goods	Investment	Depreciation in %	Depreciation costs
Restaurant	35000	2	700
Delivery van	15000	10	1500
Estate Agent	6188	0	0
Marketing	5500	0	0
Decoration	8000	0	0
Software	3000	20	600
Notary	643	0	0
Unexpected	7000	0	0
Circulation capital	3000	0	0

Rent

66120 / year

Calculation of investment and depreciation costs

- Option B (Outside Aachen)

Investment goods	Investment	Depreciation in %	Depreciation costs
Restaurant	60000	2	700
Delivery van	15000	10	1500
Estate Agent	3748	0	0
Marketing	5500	0	0
Decoration	8000	0	0
Software	3000	20	600
Notary	643	0	0
Unexpected	7000	0	0
Circulation capital	3000	0	0

Rent

12600 / year

Total of investment and financing

7 % Interest rate over 10 years running time

	Option A	Option B
Total investment	81331	103891
own capital funds	25000	25000
outside financing	56331	78891

Calculation of financing costs

- Option A

Year	Balance to dept	Interest rate	Costs	Paying back
1	56331,0	7	3943,17	5633,10
2	50697,9	7	3548,85	5633,10
3	45064,8	7	3154,54	5633,10
4	39431,7	7	2760,22	5633,10
5	33798,6	7	2365,90	5633,10
6	28165,5	7	1971,59	5633,10
7	22532,4	7	1577,27	5633,10
8	16899,3	7	1182,95	5633,10
9	11266,2	7	788,63	5633,10
10	5633,1	7	394,32	5633,10
Total interest paid			21687,44	
Total repayment				56331,00

Calculation of financing costs

- Option B

Year	Balance to dept	Interest rate	Costs	Paying back
1	78891,0	7	5522,37	7889,1
2	71001,9	7	4970,13	7889,1
3	63112,8	7	4417,90	7889,1
4	55223,7	7	3865,66	7889,1
5	47334,6	7	3313,42	7889,1
6	39445,5	7	2761,19	7889,1
7	31556,4	7	2208,95	7889,1
8	23667,3	7	1656,71	7889,1
9	15778,2	7	1104,47	7889,1
10	7889,1	7	552,24	7889,1
Total interest paid			30373,04	
Total repayment				78891,00

Calculation of consumption costs

- Prices for example the vegan bagel

	Ingredients	Containers [kg]	Kilo Price [€]	Quantity [g]	Portions	Price [€] Per Portions	Price [€]
Bagel	Wheat grains	25	1,30	600	12	0,065	0,20
	Water	1	0,002	300		0,000	
	Yeast	0,5	20,00	42		0,070	
	Honey	0,5	8,58	20		0,014	
	Oil	0,5	2,89	50		0,012	
	Salt	0,5	1,70	5		0,001	
	Pumpkin seeds	0,5	20,00	10		0,017	
Mozarella	Cashew	2	16,90	100	4	0,423	0,58
	Water	1	0,002	400		0,000	
	Flea seed coat	3	16,63	16		0,067	
	Lemon juice	6	3,03	30		0,023	
	Salt	0,5	1,70	2,5		0,001	
	Tomatos	0,5	3,58	40		0,036	
	Brasil	0,1	27,00	5		0,034	
Orange juice	Orange juice	6	3,79	250	1	0,948	0,95
Raw material costs					1,73 €		

Calculation of labour costs

	Option A		Option B	
	Number	Personal direct cost	Number	Personal direct cost
Manager	1	35000	1	35000
Cook	1,5	26000	1,5	26000
Assistant Cook	3	22000	3	22000
Waiter	2	17000	2	17000
Driver	1	17000	1	17000
Dishwasher	1	13000	1	13000
Cleaning lady	1	7000	1	7000
Total of labour costs		211000		211000

Calculation of self costs

- Option A (The restaurant opens 300 days a year)
- Calculation for example Product 1, Year 1

	Breakfast (5h) 10 % of costs	Lunch (5h) 37 % of costs	Dinner (6h) 41 % of costs	Drink 12 % of costs
Quantity of dish	18000,00	72000,00	51840,00	60000,00
Raw material	30600,00	79920,00	62208,00	19200,00
Labour costs	211000,00	211000,00	211000,00	211000,00
Rent	66120,00	66120,00	66120,00	66120,00
Marketing	15000,00	15000,00	15000,00	15000,00
Gas, Water, Electricity	7900,00	7900,00	7900,00	7900,00
Gasoline	3360,00	3360,00	3360,00	3360,00
Insurances	3200,00	3200,00	3200,00	3200,00
Internet, Telephone	1440,00	1440,00	1440,00	1440,00
Financing costs	3943,17	3943,17	3943,17	3943,17
Depreciation	2800,00	2800,00	2800,00	2800,00

Calculation of self costs

- Option A
- Calculation for example Product 1, Year 1
- Every dish covers a part of the total costs but not the raw material costs. The raw material costs has to be covered by every dish on its own.

	Breakfast	Lunch	Dinner	Drink
Total costs	345363,17	394683,17	376971,17	333963,17
Capacity	100	40	55	100
Total costs by Capacity	345363,17	346731,17	348977,57	333963,17
Total costs divided	10 % of 345363,17: 62076,32	37 % of 346731,17: 148430,37	41% of 348977,57: 163267,3	12 % of 333963,17: 56971,48

Self Costs per dish	3,45 €	5,15 €	5,73 €	0,95 €
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To sell	3,50 €	5,30 €	6,00 €	1,20 €
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Menu

- Option A

Breakfast (capacity)	Product 1 (100%)	Product 2 (53%)	Product 3 (25%)
Self costs per dish	3,45 €	2,13 €	2,10 €
To sell	3,70 €	2,50 €	2,45 €

Lunch (capacity)	Product 1 (40%)	Product 2 (63%)	Product 3 (79%)
Self costs per dish	5,15 €	4,32 €	4,90 €
To sell	5,50 €	4,65 €	5,25 €

Dinner (capacity)	Product 1 (55%)	Product 2 (100%)	Product 3 (33%)
Self costs per dish	5,73 €	6,95 €	7,05 €
To sell	6,15 €	7,45 €	7,54 €

Drink (capacity)	Product 1 (94%)	Product 2 (94%)	Product 3 (94%)
Self costs per dish	0,95 €	0,72 €	2,30 €
To sell	1,80 €	1,70 €	2,75 €

Calculation of self costs

- Option B (The restaurant opens 300 days a year)
- Calculation for example Product 1, Year 1

	Breakfast (5h) 10 % of costs	Lunch (6h) 37 % of costs	Dinner (6h) 41 % of costs	Drink 12 % of costs
Quantity of dish	18000	72000,00	51840,00	36000,00
Raw material	30600,00	79920,00	62208,00	8280,00
Labour costs	211000,00	211000,00	211000,00	211000,00
Rent	12600,00	12600,00	12600,00	12600,00
Marketing	15000,00	15000,00	15000,00	15000,00
Gas, Water, Electricity	7900,00	7900,00	7900,00	7900,00
Gasoline	3360,00	3360,00	3360,00	3360,00
Insurances	3200,00	3200,00	3200,00	3200,00
Internet, Telephone	1440,00	1440,00	1440,00	1440,00
Financing costs	5522,37	5522,37	5522,37	5522,37
Depreciation	2800,00	2800,00	2800,00	2800,00

Calculation of self costs

- Option B
- Calculation for example Product 1, Year 1
- Every dish covers a part of the total costs but not the raw material costs. The raw material costs has to be covered by every dish on its own.

	Breakfast	Lunch	Dinner	Drink
Total costs	293422,37	342742,37	325030,37	271102,37
Capacity	67	32	44	100
Total costs by Capacity	283324,37	288396,77	290193,89	271102,37
Total costs divided	10 % of 283324,37: 46784,24	37% of 288396,77: 122818,68	41% of 290193,89: 135128,69	12% of 271102,37: 39818,69

Self Costs per dish	3,88 €	5,33 €	5,92 €	1,11 €
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To sell	4,10 €	5,50 €	6,10 €	1,30 €
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Menu

- Option B

Breakfast (capacity)	Product 1 (67%)	Product 2 (27%)	Product 3 (14%)
Self costs per dish	3,88 €	2,97 €	2,90 €
To sell	4,15 €	3,20 €	3,10 €

Lunch (capacity)	Product 1 (32%)	Product 2 (50%)	Product 3 (63%)
Self costs per dish	5,33 €	4,53 €	5,09 €
To sell	5,70 €	4,85 €	5,45 €

Dinner (capacity)	Product 1 (44%)	Product 2 (88%)	Product 3 (26%)
Self costs per dish	5,92 €	6,69 €	7,33 €
To sell	6,35 €	7,15 €	7,85 €

Drink (capacity)	Product 1 (99%)	Product 2 (99%)	Product 3 (99%)
Self costs per dish	1,11 €	0,97 €	2,54 €
To sell	1,65 €	1,50 €	2,80 €

Calculation of income

- Calculation of income per day
- In average every customer takes one thing to eat und one thing to drink.
- Thanks to the delivery service, the number of dishes is higher for lunch and dinner.

	Option A		Option B	
	Customers per day	Income per Customer	Customers per day	Income per Customer
Breakfast	80	2,78	40	3,40
Lunch	95	5,11	75	5,34
Dinner	95	7,00	75	7,12
Drink	270	1,94	190	1,84

Total Income	1896,65	1420,10
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Cash flow calculation

- Option A

Year (Capacity of customer)	Year 1 (75%)	Year 2 (95%)	Year 3 (100%)
Income	426746,00	540546,00	568995,00
Raw material	-99270,00	-125742,00	-132360,00
Labour costs	-211000,00	-156000,00	-156000,00
Rent	-66120,00	-66120,00	-66120,00
Other costs	-30900,00	-30900,00	-30900,00
Financing costs	-3943,14	-3548,85	-3154,54
Depreciation	-2800,00	-2200,00	-2200,00
Loss carried forward	0	0	0
Profit before tax	12712,86	100435,15	387380,46
Profit after tax	7627,72	60261,09	232428,28
Cash flow	10427,72	63061,09	235228,28
Repayment credit	-5633,10	-5633,10	-5633,10
Dividend	4794,62	57427,99	229595,18

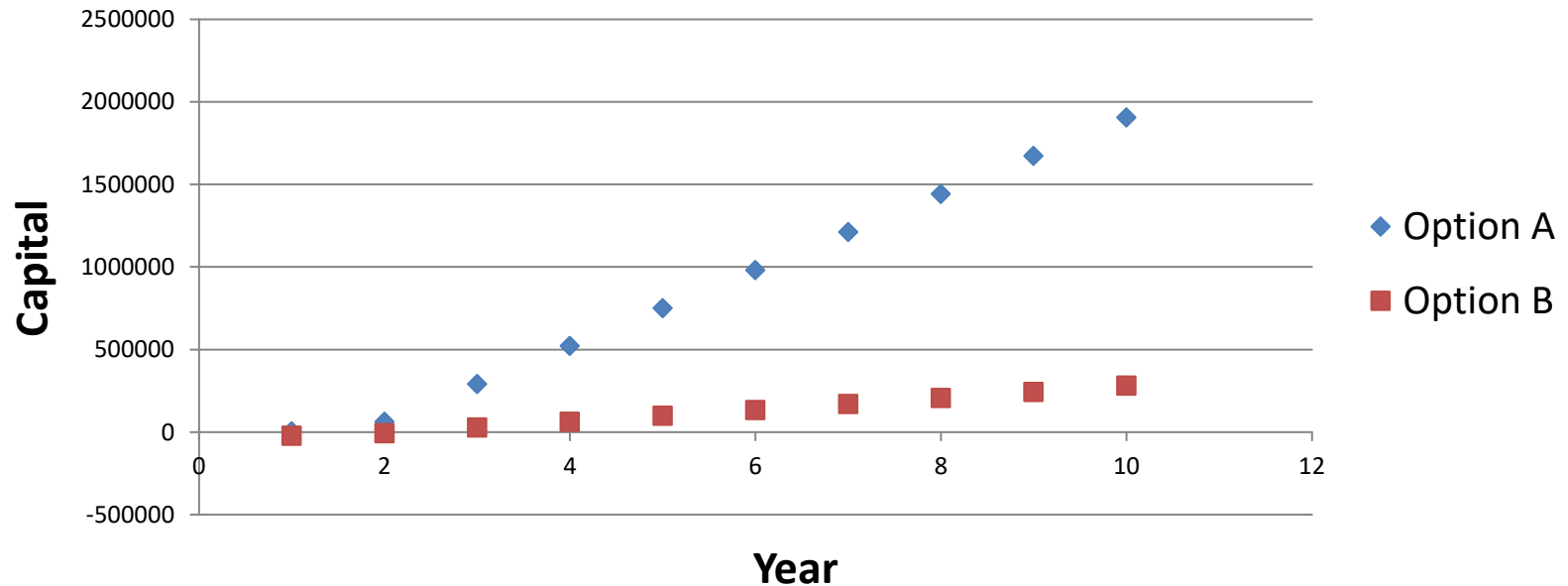
Cash flow calculation

- Option B

Year (Capacity of customer)	Year 1 (75%)	Year 2 (95%)	Year 3 (100%)
Income	319522,50	404728,50	426030,00
Raw material	-73278,00	-92818,80	-97704,00
Labour costs	-211000,00	-211000,00	-211000,00
Rent	-12600,00	-12600,00	-12600,00
Other costs	-30900,00	-30900,00	-30900,00
Financing costs	-5522,37	-4970,13	-4417,90
Depreciation	-2800,00	-2800,00	-2800,00
Loss carried forward		-16577,87	0
Profit before tax	0	33061,70	66608,10
Profit after tax	-16577,87	19837,02	39964,86
Cash flow	-13777,87	22637,02	42764,86
Repayment credit	-7889,10	-7889,10	-7889,10
Dividend	-21666,97	14747,92	34875,76

Total dividend over 10 years

Compare Option A with Option B



Option A	Option B
1905608,55	281381,43

Result

- It's more attractive to invest in Option A than in Option B because more customers are coming in the centre of Aachen so that prices can be reduced which once again attracts more clients.
- The result of Option A can only be reached if the products are of good quality.
- In order to meet the customers' needs, more products should be better developed. The best choice will be taken in the menu.

Licenses

- Gewerbeschein
- Pachtvertrag
- Schanklizenz (bei Alkoholausschank)
- Polizeiliches Führungszeugnis
- Unbedenklichkeitsbescheinigung des Finanzamtes

Thanks for your Attention