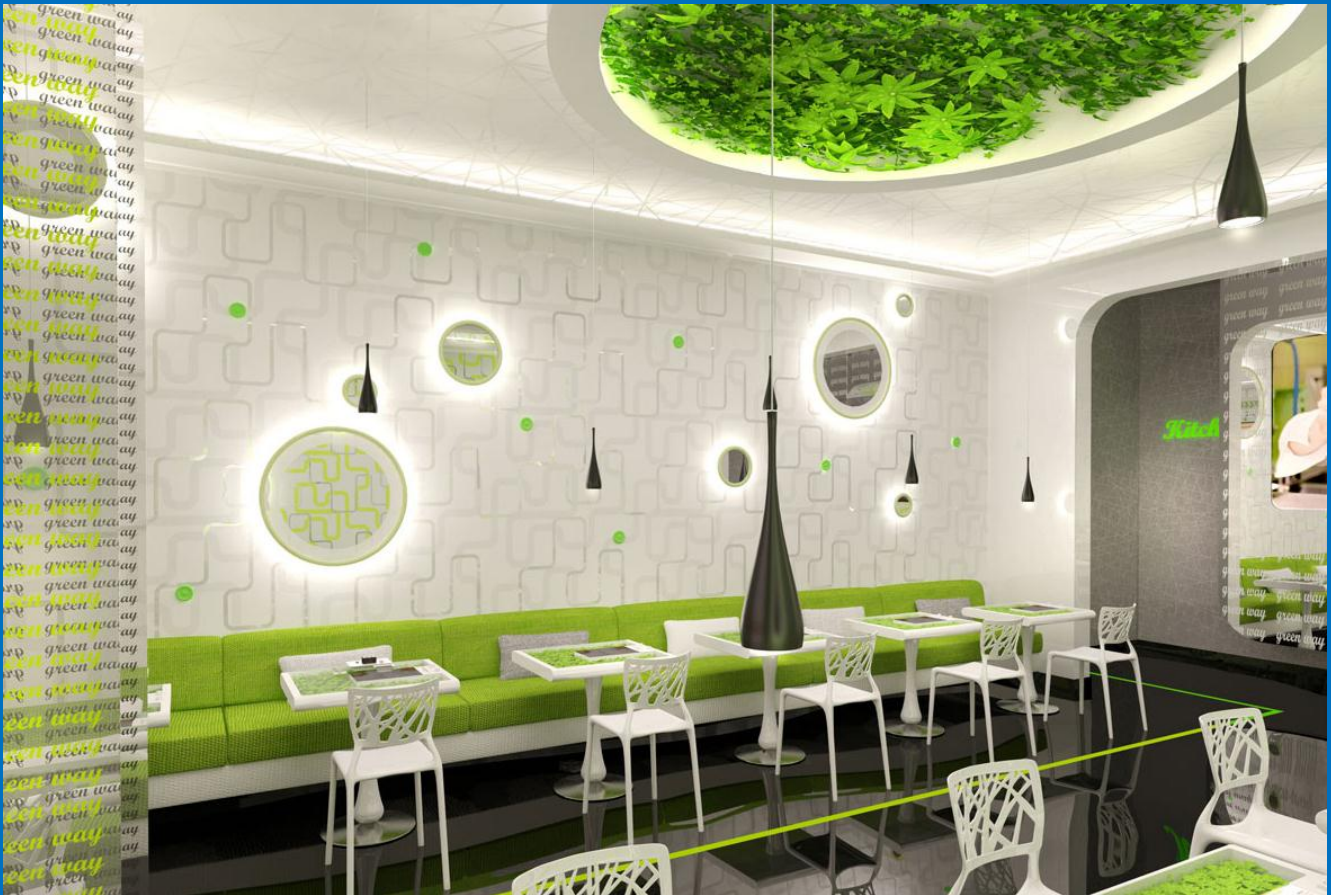


BUSINESS PLAN



Vegetarian restaurant



2014

Adaptation of this business plan is possible for any project on the territory of Russia and CIS.

The financial model in separate file is attached to this business plan, which makes it easy to build a new financial plan by entering the appropriate data.

The description of a business plan

The project's idea: an opening of the cafe-restaurant of vegetarian orientation in Moscow, Russia.

Additional goals of the project:

- popularization of the vegetarianism as an element of healthy nutrition;
- generation of the entire culture of the vegetarianism as a trend;
- meet the demand for vegetarian cuisine (due to the lack of specialized establishments of catering), provide the audience with the quality products.

Project's audience: representatives of Vaishnavism¹, vegetarians, vegans, raw food followers, supporters of healthy nutrition and healthy way of life, as well as those, who are interested in new ideas (a group of people who are just fond of tasting everything new, without being the bright advocates of any trend).

Project's market sphere

<i>Networks of catering in Russia</i>	Till the end of the first quarter of 2013 there were working *** networks of catering, together with *** shops, including booth in Russia. The largest amount of networks of catering are in big cities, the most noticeable percent is observed in Moscow, where ***% of establishments of the kind now work.
<i>Extent of the market of catering</i>	In 2013 the extent of the market of catering in Russian Federation exceeded *** billion RUB. Annual increase of ***% is planned during the next 4-5 years, and by the 2017 the extent of a

¹ Vaishnavism (sans. वैष्णव धर्म) is one of the main schools of Hinduism, which have a distinctive feature of adoration of Vishnu and his avatars (mainly of Krishna and Rama).

	turnover of catering is expected to be close to *** billion RUB.
<i>The motives of visiting catering establishments (cafes, restaurants)</i>	According to the surveys, ***% of citizens in the big cities of Russia from 18 to 54 years old visit restaurants and cafes with a purpose to celebrate special occasions. At the same time more than ***% of interviewees in Russia consider having a dinner outdoors an expensive amusement.

Project's competitive sphere

The project's competitive sphere is presented by 4 specialized establishments:

- cafe-restaurant «Receptor»;
- culinary association «Receptor»;
- restaurant «Avocado»;
- cafe-restaurant «Loving Hut».

Peculiarities of the project's menu

There will be presented first courses, second courses, appetites and desserts, drinks in the menu of “Green Cuisine” restaurant:

- soups (dal, potage, borsch, shchi (cabbage soup), rassolnik (soup with pickled cucumbers), okroshka and gazpacho during hot season and others of the kind);
- garnish (plain rice, rice pulao (pilau), buckwheat, mashed potato or fried potato, etc.);
- appetites (subji, chick-pea in spinach, cutlets of vegetables, zrazy, paneer with a sauce, etc.);
- salads and cold snacks (including fruit salad, rajitu, lassi, etc.);
- pastry (no less than three kinds (pasties with sweet and salted filling, cheesecakes, slices or loafs of non-yeasted, curd patties, pizzas, etc.)

Financial plan of the project:

Financial rates		
Net profit	thsd RUB	***
Gain for 5 years of work	thsd RUB	***
Necessary investments	thsd RUB	***
NPV	thsd RUB	***
IRR monthly	%	***
IRR annual	%	***
Index of investment profitability (PI)	-	***
Period of payback	mon.	13
Discounted period of payback	mon.	15

Extracts of the research

In the context of a project the realization of a several main courses is presumed:

1. The establishment of catering (vegetarian restaurant).
2. The shop for prepared and freeze products.
3. Pastry to order.
4. Organization of special events and celebrations.
5. Home delivery, office delivery (cafe menu + pizza and sushi).
6. Take-out food.
7. Business-lunch.
8. Pastry delivery to other shops.

Idea of cafe-restaurant

The aim of the project is establishing of the vegetarian fast service cafe-restaurant in Moscow. The needs of a target audience of restaurant's conception, positioned as a vegetarian, require the maintenance of the strict rules. Primarily, the dishes should be cooked considering the canons of vegetarianism that is a removal of products of animal origin from the menu.

Parameters of products sold

All products and dishes presented for realization should be cooked without using products of animal origin themselves or during the process of preparation.

Products suppliers will be subjected to thorough selection to correspond to the café's requirements. The priority on products' delivery will be given to small private farming enterprises. There is also considered a variant of self-contained growing of vegetables (cucumbers, tomatoes, cabbage, greens, etc.).

Contents

List of tables, diagrams, illustrations	4
Project's resume	5
Chapter 1. Project's description	7
1.1. Idea of café-restaurant	7
1.2. Parameters of products sold	8
1.3. Requirements for café-restaurant	8
1.4. Design and positioning of the cafe	8
1.5. Menu of café-restaurant «Green Cuisine»	14
1.6. Permissive documents for the opening of café-restaurant	16
Chapter 2. Market analysis	19
2.1. Analysis of the market of catering in Russian Federation	19
2.2. Market of catering in Moscow	27
2.3. Delivery of prepared dishes in Moscow	31
Chapter 3. Project's competitors	35
Chapter 4. Organizational plan	38
4.1. Manning table of the project «Green Cuisine»	38
Chapter 5. Sales target and marketing strategy	39
5.1. Pricing policy of the cafe	39
5.2. Attracting the clients	39
Chapter 6. Operational plan	44
6.1. Basis of the choice of restaurant's location	44
6.2. Characteristics of the required apartment (rent)	44
6.3. Structure of area usage	45
6.4. Equipment for the restaurant	47
6.5. Choice of the products' suppliers	48
6.6. Diagram on project's realization	48
Chapter 7. Financial plan	49
7.1. Assumptions of the project	49
7.2. Sales forecast	51
7.3. Unit sales (in terms)	52
7.4. Sales price of project's positions	53
7.5. Revenue from the project's products	54
7.6. Prime cost of project's categories	55

7.7. Capital expenditure of the project (summarily, RUB)	57
7.8. Fixed cost (monthly)	59
7.9. Project's taxes	59
7.10. Profit and loss statement	60
7.11. Calculation of the discounting rate using the WACC method	62
7.12. Cash flow statement	74
7.13. Project's cost efficiency index	79
Chapter 8. Analysis of the project's sentimental value	82
INFORMATION OF THE COMPANY «VTSConsulting»	91

List of tables, diagrams, illustrations

TABLES

Table 1. The largest services of food delivery (Russia and Moscow)	33
Table 2. Competitors of the project of vegetarian café-restaurant «Green Cuisine».....	35
Table 3. Manning table of the project «Green Cuisine»	38
Table 4. Price of realization of products in restaurant	39
Table 5. Conventions used in project's settlements	49
Table 6. Fund of remuneration of labor of project's employees	49

DIAGRAMS

Diagram 1. Structure of consumer disbursements of Russian Federation citizens on visiting restaurants in comparison with other expenses, %	23
Diagram 2. Structure of market of catering in Russia considering the idea of establishment, % from the general amount of network establishments, thsd.....	24
Diagram 3. Growth rate of the extent of fast-food market in Russia, money terms, \$ mln. USD	32
Diagram 4. Main rates of the project.....	62
Diagram 5. Dynamics of retained earnings of the project.....	62

ILLUSTRATIONS

Illustration 1. Plan of apartment of the restaurant «Green Cuisine».....	9
Illustration 2. Approximate interior of the restaurant's guest zone (view 1)	10
Illustration 3. Approximate interior of the restaurant's guest zone (view 2)	10
Illustration 4. Shop-window for realization of prepared products of restaurant (view 1).....	11
Illustration 5. Shop-window for realization of prepared products of restaurant (view 2).....	11
Illustration 6. Shop-window for realization of prepared products of restaurant (view 3).....	12
Illustration 7. Approximate interior of the restaurant's guest zone (view 3)	12
Illustration 8. Elements of decorating the interior of restaurant (variant 1).....	13
Illustration 9. Elements of decorating the interior of restaurant (variant 2).....	13
Illustration 10. Elements of decorating the interior of restaurant (variant 3).....	14
Illustration 12. Approximate plan of restaurant's apartment	45
Illustration 13. Variant of the chairs arrangement in the main room	46
Illustration 14. Banquet arrangement of the chairs in the main room of the restaurant.....	46

We thank you for your confidence

and would like to remind you that:

*✓ with the purchase of the business plan of the
«VTSConsulting» company you'll have a guarantee
of getting a consultation from specialists who have
worked on a specific business plan*

*✓ during one to two hours our team will be ready to
answer all questions related to the structure and
content of the business plan*

Respectfully,

«VTSConsulting» team

INFORMATION ABOUT THE «VTSConsulting» COMPANY

«VTSConsulting» company was founded in May 2010 by a team of professionals led by Vladyslav Tsygoda. Vladyslav Tsygoda is a business consultant, a recognized leader in the field of business planning in the CIS countries (according to the portal free-lance.ru), today he is the head of the rating of the consulting company.

Development of business plans, feasibility studies, investment memorandums, financial models and business presentations are the main directions of the team, which includes highly skilled analysts.

Experience of the team in the development of investment documents is more than 6 years, and today «VTSConsulting» is the only company in Ukraine, which is a partner of the project «RBC. Market research».

«VTSConsulting» team and principles of work

- ✓ a unique approach to solving problems;
- ✓ an impeccable reputation and a high degree of customer confidence;
- ✓ high professionalism regardless of field of study;
- ✓ practical experience, including the implementation of complex highly specialized projects.

**We appreciate greatly the cooperation with each customer.
And we are proud of our customers!**

LLC «Zemleugodie-Invest», OJSC «Votkinsky plant», SPE «Stealth», State Enterprise UkrSRIPRI «Masma», «Reproto Technologies», «VOK Montage Service» company, LLC «PRIMAS»

«Petrovizard» company, Port Temryuk, LLC "Spetsbudproekt", group of companies «SEMPROGROUP», LLC «Maximus Construction», «Rosmolodezh», LLC «Sisif Service», LLC "Plant TITAN", LLC «Project K»,

LLC «Portal Logistics», SPK «Nauka», I.N. Frantsevich Institute of Materials of NAS of Ukraine, NTUU «KPI», Science Park «Kyiv Polytechnic», The Russian Government, Verkhovna Rada of Ukraine

This is not a complete list of those who was pleased with the cooperation with «VTSConsulting».

«VTSConsulting» company is a team of professionals, whose knowledge and experience will allow you to save money, nerves and time: preparation of investment documents will take from 4 to 10 days.

Our customers recommend us to their friends and partners, because we work for the results and complete satisfaction of a Client. Thus, ordering business plan, information or investment memorandum from us, you do not just spend money.

You invest.

*Respectfully,
Vladyslav Tsygoda,
the head of «VTSConsulting»*