

# The quality of slow food and the quickness of fast food

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## Introduction

Body health and nutrition of people are one of the most important things in life. Some people do not care about their nutrition, but they should because depending on what you eat, it could change your life. Nowadays, many people eat healthy food and try to maintain a balance diet on their daily life. To eat healthy and to practice sport are two essential things to do during the whole life but some people do not do it and they should, to have a better life. Those two factors can affect people's physical condition, emotions, attitude and mental well-being.

I consider myself a young student that loves to workout at the gym on my free time, it is one of my passions. I work out every day and it feels well, but to have great workouts, the most important thing is the nutrition. Some studies say that the alimentation is more important than the work out and it is true, if you don't eat healthy, your workout is not that useful. I have been eating healthy during my whole life because my family work in a fitness center, and we have that habit since always. It is something I need to feel and work out in a better way.

The idea came out during taking a shower just after finishing my workout. I was really hungry, and it was a little late at night. Being honest, I was much lazy, and I didn't want to cook my dinner. So, I thought on ordering some healthy food, and by looking into some delivery food apps I couldn't find the food I was looking for. The problem is that you can't find healthy fitness meals in delivery food services, and I have the solution.

The business idea is to create a dark kitchen company to deliver healthy fitness food at any time to any place. The company's services will be the delivery of daily meals and weekly meals. The name of the company is FIT NO FAT.

A weak point related to the topic about the owner of the company is the lack of knowledge in the kitchen, there is not extremely personal skill in terms of cooking, but it is needed to collect experts in the gastronomy world to make the products of the company.

Objectives:

- Provide a real solution for those people who wants to keep specific habits.
- Help athletes to get their objectives.
- Save time when doing each meal of the day.
- Implement a new fitness model in delivery food sector.

Motivations:

- To get the knowledge of preparing a business plan.
- To feel that I have added value to a community that I am part of.
- To obtain healthy habits and health body.
- To improve part of a huge sector.

Personal aptitudes:

- I am a person who does not give up.
- I consider myself a constant person.
- I have an entrepreneur attitude.
- I need to do my best always.

### Research Question

The Research Question: "Which is the most efficient way to do a restaurant that supplies fit food and allows to keep with your habits even hanging out?"

## Target Audience

The target audience of the company is mainly defined as fitness athletes. A fitness athlete is a person who is trained or skilled in exercises, sports or games requiring physical strength, agility or stamina. Company's customers are individuals that practice any sport and also, people that want to eat healthy food.

They are defined as people that have a healthy diet in their normal routine with personal objectives. Those personal objectives can be related to the health or to their physical body. Most of the people that practice fitness sport, proposed different kind of objectives depending on their body condition. There are many different types of fitness objectives. One of them might be to lose weight, another one might be to gain weight and another one might be to maintain their weight and just to be in shape. Depending on which objective do you want to obtain you have to do a specific exercise and a specific diet. Each objective will determine what do you have to eat, how much and how many times a day. People that care about their nutrition would be the perfect customer profile of our company.

In a short term, the target audience of the company would be people that feel as a fitness athlete and in a long term, it will also include any individual that just wants to eat healthy. The customer profile of the company is people with an age between 15 and 60 years old. The location where we can find them are at gyms and sports events, between others. All genders are included in the target audience. Company's customer profile income level is medium-high, and their geographical area is located in Barcelona.

The psycho-graphical data of the target audience is people that prioritize spending their money on their nutrition rather than on other things, people that care about their health and body condition.

In summary, the target audience of the company is people that practice sport and want to eat healthy food.

According to the study of Birkenhead K. L. and Slater G. (2015), the fact about the factors influencing athletes' food choices helped me to choose my target audience. It helped the company decided where they will focus their target audience, into athletes and fitness people.

*Target groups:*

- **Fitness Athletes:** People who is trained or skilled in exercises, sport or games requiring physical strength, agility, or stamina. They show extraordinary performance with high levels of one or more components of physical fitness.
  - o Bodybuilding
  - o Functional fitness
  - o Strongman
  - o Weightlifting
  - o Powerlifting
  - o Swimmers
  - o Runners
  
- **People that practice sport:** People that just practice any kind of sport for fun or because they want to do some exercise. Include people practicing any type of sport.
  - o People that like to practice sport
  - o People that practice sport to be in shape
  
- **People that eat healthy food:** People that just eats healthy food in their normal routine. They eat healthy food because they like it and because it is good for their body health.
  - o People that like to eat healthy food
  - o People that eat healthy food for their body condition

*TAM/SAM/SOM:*

**TAM:** 2,227 million (Barcelonés population)

**SAM:** 1,62 million (Barcelona population)

**SOM:** 1,15992 million (71,6% of population of Barcelona practice sports in their daily life)

In Barcelona there are around 343 gyms and 4500 habitants per gym. And 65% of population in Spain take care of their alimentation by eating healthy food.

Nowadays people prefer to eat at home with delivery food services than eating out, but people want to eat healthy and quality food.

Top reasons why people prefer to order food online than eating out:

1. Availability of vast food choices
2. Simplicity and Convenience
3. Real-time Updates
4. Better Customer Satisfaction
5. Star Ratings and Reviews
6. Discounts and Offers
7. Accurate Order Delivery Service
8. Hassle-Free Payment Options
9. Personalized Dining Experience

## Business Model

The business model of the company is to create a dark kitchen model of business to sell different kind of healthy food for fitness athletes. 'Dark kitchen' is the concept of setting up a catering venue for the sole purpose of providing takeaways. It is a highly efficient production units without a storefront that are optimized for delivery. Dark kitchens are also known as virtual kitchens, cloud kitchens, ghost kitchens or delivery-only restaurants but with the same concept, selling meals exclusively through delivery. Nowadays, more people order food online and it is a great opportunity to make money. COVID-19 struck and suddenly brick-and-mortar restaurants up and down the country were forced into adopting a dark kitchen style business model, they had to move into a digital platform to succeed after the pandemic. Some people got used to order delivery food from home and they do not go to physical restaurants anymore because of fear or other reasons. Nowadays, dark kitchens are more relevant than ever, and we should expect to see a lot more growth in this sector.

COVID-19 situation is getting better, and it can be observed that nowadays is an old situation, pandemic was worst in the last years. At the present time, there is a better worldwide situation but after making deep research it can be observed that people got used to order delivery food and to eat at home.

Considering this great opportunity, the idea is to create a company to sell healthy food by delivery. On delivery food digital platforms there are not much supply of healthy fitness food, there are just fast food as pizza, burger, etc. So, there is an opportunity to fill the demand of that kind of food.

The way the company will make money will be by transforming raw materials into finished products in a kitchen and selling the finished healthy fitness food products by delivery service.

It will consist in creating company's own platforms where you will find all the information about the business and about their products. There will be the company's own website, where you will find all company's information as history, products, contact information and more. Marketing campaigns will be provided by the company's Instagram, Facebook and Twitter accounts. The company will sell their products by making a partnership with the platform called Glovo, that it will help to get known in the sector and to sell more products. That will be how the start-up will begin to grow and the plan in a short term. In a long term, the idea is to sell in more than one delivery platform and also by our own website.

The company wants to get known by making their own marketing campaigns through social media and by the platform Glovo.



The products that the company wants to make and to sell are daily meals, weekly meals and just dishes for lunch or dinner of healthy fitness food as vegetables, meat, eggs, fruit, etc.

Related to the money invest on the company, it will be divided by two parts. The 60% of the money will come from an investor and the 40% of it will be from owner's savings. The company will invest the money on their own digital platforms, on the partnership made with the platform Glovo, on the rental of the kitchen where the products will be made and on the raw materials to make the products.

To conclude, the idea is to create an innovative company with a dark kitchen concept to sell healthy fitness food to help athletes without time to cook and prepare their special meals to eat what they need at any time in any place.

### **SWOT Analysis:**

- *Strengths:* The owner is a person with many years of experience in this sector and he knows many people involved in this world. He can find people that can help him with any problem related to the topic. Also, he has studied a business career and he has made some projects about all the sector of a business, so he has learnt how to manage entrepreneurship.
- *Weaknesses:* Inexperience to create a startup. The need of the money of an investor to start the business. There is a stable direct competitor in the market.
- *Opportunities:* Eating healthy is becoming more popular every day. The digital platform called Glovo facilitates much more the distribution of the products. Also, the delivery app helps startups to get known and to sell more.
- *Threats:* To have a competitor that could have better quality products and more innovative ideas than the owner.

## Value Proposal

The value proposal of the company consists in the characteristics of the products and the package materials. The products of the company are valuable and different than the others because they are healthy, tasty and composed with the exact ingredients that the customer needs. The quality of the food is excellent, they are created with much care, and they customized just for the client, not for anyone else. Eating our products is not just eating, it is a full unique experience that the customer will enjoy and will never want to finish it. The whole process is an experience that the person needs to feel just trying it, and once you try it, you will want to repeat it again.

The products of the company are composed by different kind of national ingredients in the perfect condition to cook them. The types of products that the company produce are proteins and carbohydrates. They are products without fats. All the ingredients and products of the company are gluten free. The final product that we achieve with all those characteristics is the excellent product that a fitness athlete needs to work out and to have a perfect health and a great body. Also, the materials of the meal packages are composed by recyclable raw materials that will help the environment. The composition of great healthy tasty food and the eco-package, makes an excellent product ready for the best fitness athletes.

To conclude, analyzing the whole process composed by a healthy tasty meal with a recyclable package and with a fast delivery service, we can appreciate that it has been created an excellent experience to enjoy it at any time in any place. By enjoying this great experience, the customer saves time and eats healthy at the same time.

“Fit No Fat is the main company that provides healthy food by delivery service in a fast and efficient way.”

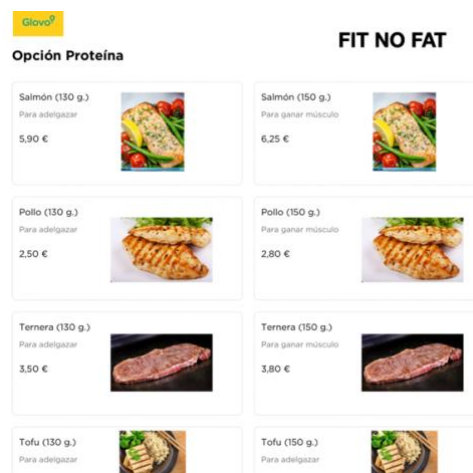


Figure 1: Prototype of Company's page on Glovo's app

## Competition Analysis

### Direct Competitors:

The difference between direct competitors and indirect competitors is that the direct competitors do exactly what the company wants to do, they offer the same service. Indirect competitors offer a similar service but not exactly the same. Direct competitors offer delivery healthy food dishes. Indirect competitors offer delivery healthy food meals. They offer different types of meals: daily meals, weekly meals, and monthly meals. FIT NO FAT will offer both types of services: just dishes and daily, weekly, and monthly meals. It will be the only company doing both types of services. By doing deep research about the competitors of the company, it was found out that there are not many direct competitors in Spain. The only direct competitor in Spain (Barcelona) is the company called 'La Abuela Fit'.

- *La Abuela Fit*. A company that delivers healthy fitness food by a digital platform. Their company does not have own website. They just have an Instagram profile where they make their marketing campaigns. They post pictures and videos of their products. They sell their products by the digital delivery app called Glovo. They have made a partnership with the digital platform to sell their products.

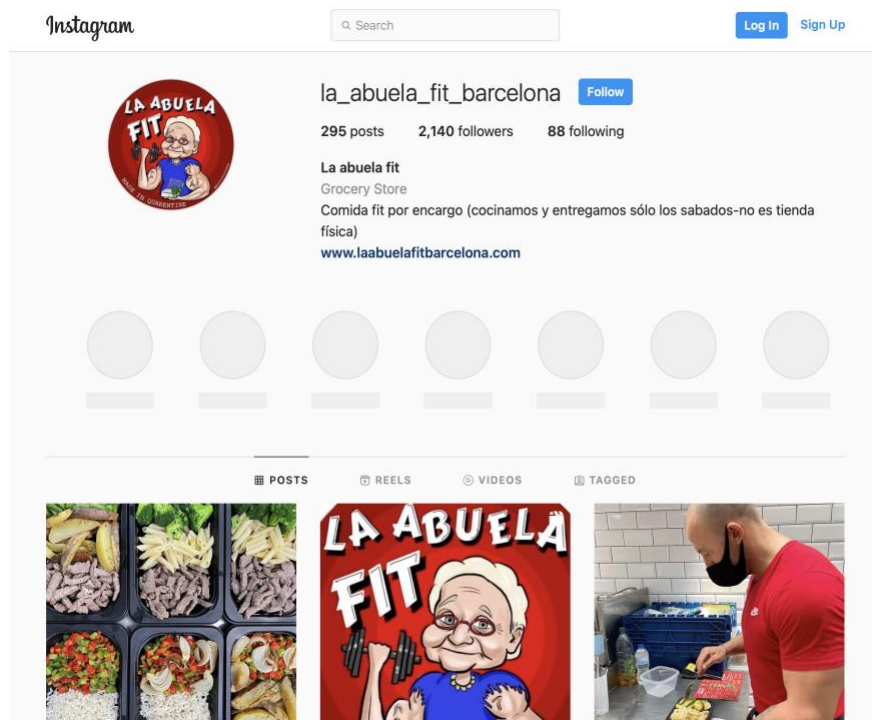


Figure 2: Instagram profile of La Abuela Fit

## Indirect Competitors

Competitors in Barcelona:

- **Calizumos:** Company that prepares personalized meals to help people reach their goals. On their website you have two options, to create your own meals or to let them create a variety of meals for you.

Optimize your life and focus on what really matters

Start meal prep today and...

...save time

on going to the store and slaving away in the kitchen.

...save money

on expensive and unhealthy delivery services and food wastage

and reach your goals

no more fad diets, just delicious balanced food that's tailored to fit your needs

We offer 2 Meal Prep Options:

### 1. Create your own meals

**Pick your protein**

We offer a variety of meat, fish and plant based proteins to suit your preferences.



**Pick your carb**

Our rotating selection of grains mean your mealtime never gets boring.



**Pick your veg**

Our selection of fresh, seasonal veg prepared with love and packed full of flavour.



**Place your order**

Place your order by Saturday for meals for Monday delivery and by Tuesday for Wednesday delivery.



### 2. Let our Chef create you a variety of meals



Our Chef will prepare you a variety of balanced and nutritious meals. Each client will receive a one-to-one consultation with our chef to discuss dietary needs, fitness goals and personal tastes. Our chef will then create you some delicious meals based on the weekly ingredients.

This option is great for those looking for variety and new tastes in their weekly routine.

[Order now](#)

Figure 3: Website page of Calizumos

- *The Muscle Cuisine*: Company that prepares healthy fitness food meals. They have delivery and pick up service.

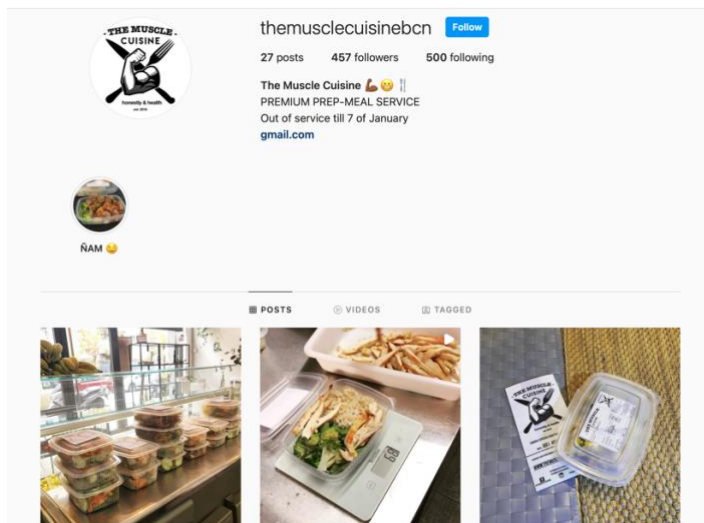


Figure 4: Instagram profile of *The Muscle Cuisine*

- *Fit Diet Box*: Company that elaborates healthy food meals to help people to get their objective and to save time.

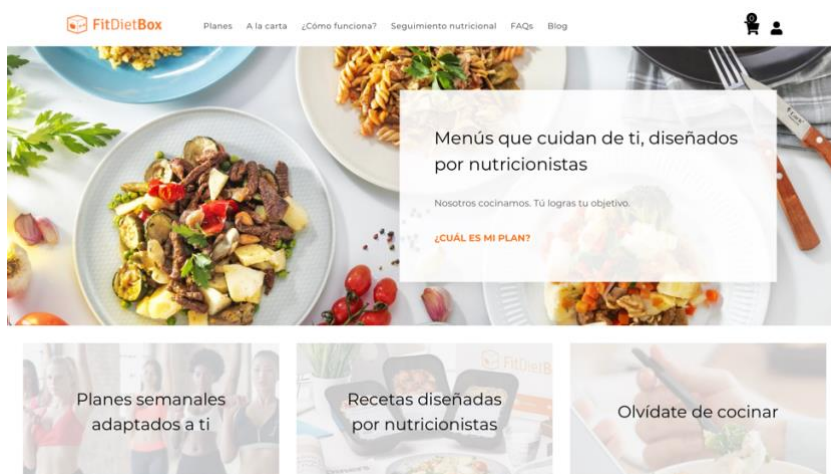


Figure 5: Website page of *Fit Diet Box*

- **Welthy:** Company that elaborates different healthy food meals depending on your objectives. You can choose if you want a fitness meal, or a health meal and it depends if you are man or woman.

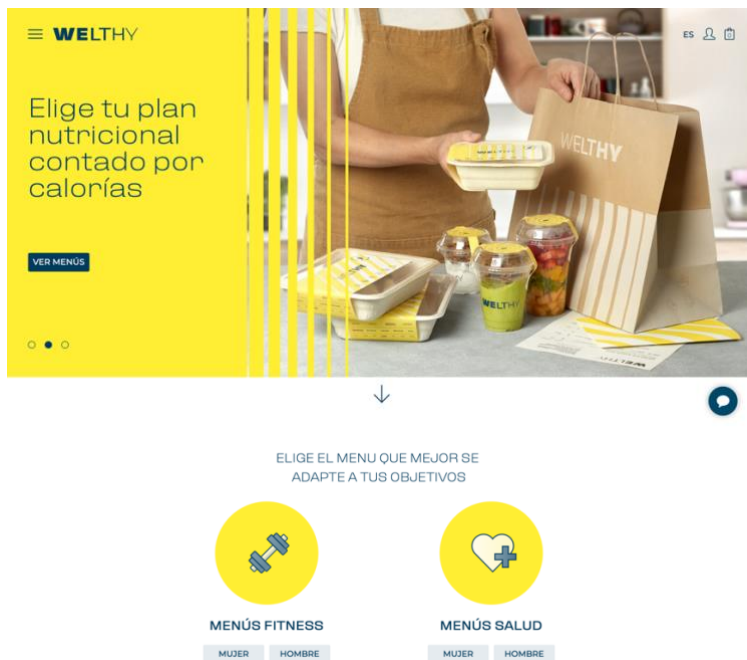


Figure 6: Website page of Welthy

#### Competitors in Spain:

- **Menudiet** (Madrid): Company that delivers healthy food to the whole peninsula in less than 24 hours.

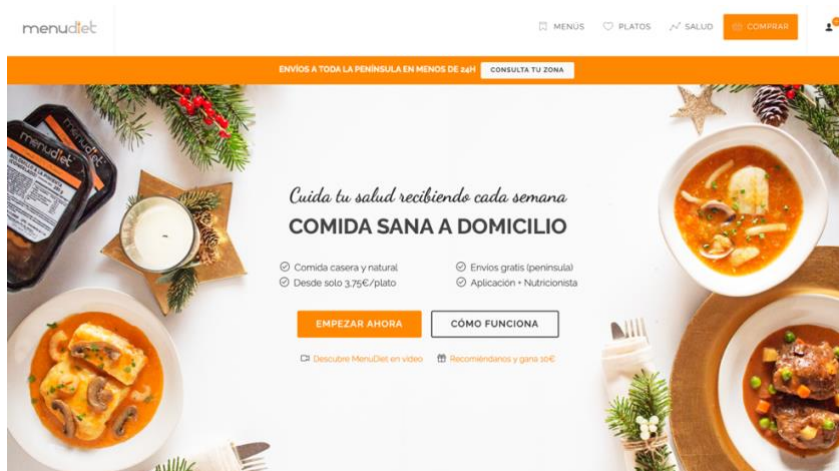


Figure 7: Website page of Menudiet



- *GreenMeal* (Marbella): Company that prepares healthy fitness meals to get your objectives in the south of Spain.



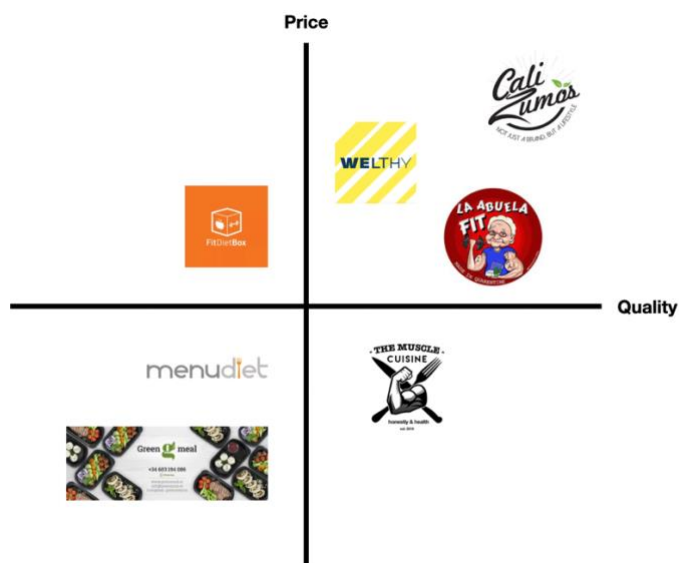
Figure 8: Website page of GreenMeal

International:

Competitors in United Kingdom:

- *Love Yourself*: daily meal plans
- *Mindful Chef*: gluten-free food delivery services
- *Grubby*: delivery healthy food with recyclable packaging
- *Muscle Food*: customize fitness meals to help people to get their objectives

### COMPETITORS MAP:



## Business Differentiation

The business differentiation of the company is focus on the whole experience. The unique experience that you receive with the company, you will not receive with any other company in the world. Consuming the products of the company transmit a great feeling and an excellent experience, not just the product, the whole process. From when you order the meal to when you are done eating it. The main difference from the products of the company to the others is that all the ingredients of the products are gluten free, so that means that celiac people also can consume our products. Fit no fat company has a larger range of customers than the others so the business has a competitive advantage. The company has different types of products, not just meals. They offer to the customer whatever they need. The client can choose between ordering just a dish, a lunch or dinner meal, a daily meal (meals for every time of the day), a weekly meal (meals for every day of the week) or a monthly meal (meals for every day of the month).

Comparing to other companies, the most common method is to prepare just daily meals or just weekly meals.

Related to technology, the company has different digital platforms to order the products. Customers can order the products by company's own website and by the digital platform called Glovo. Clients can choose which tool is easier to order for them.

Also, the packages for the products of the company are customize with attracting decoration, writing inside the boxes some words or sentences to catch the attention of the customer. They are created with recyclable materials to complete a perfect package with an amazing product inside. The combination of all those characteristics makes the client to feel a unique and excellent experience that will never forget.





## Timeline

	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY
Brainstorming										
Topic selection										
Basic concepts about the topic										
Get information about competitors										
Choose target audience										
Create business model										
Create value proposal										
Obtain investment										
Launch the start-up										
Presentation of the project										

## Marketing Plan

The portfolio of products or services offered by the company is defined in a clear and precise way, highlighting those aspects which are considered attractive to attract clients (design, price, quality, technology, delivery time, comparing them with those of the competition).

### Portfolio of Products:

The portfolio of the company is prototyped following in order to get a clear structure. It is organized in a way that the first thing that customers will choose is between the gym plan they are in; losing or gaining weight. Once the customer has selected one of these options, meals will be adapted to the diet chosen. The clients can choose a first dish, a second dish, a desert or extra ingredients. They can order whatever they want, without limitations.

The prices are going to be as shown below to obtain benefit but also being logical with what is being sold, healthy food meals.

Related to the delivery process, as it is said before, the company is in talks to co-work with Glovo, so their standards are adopted as their own. Even though customer experience is highly important so in case of any problem, the priority will be customer satisfaction.

Comparing with main competitor, La Abuela Fit, the products are similar even Fit no Fat supplies a bigger scope of healthy products and is prepared to launch a more aggressive marketing strategy so arrive to more potential customers.

In the following page, it appears the portfolio of products of the company.

## Portfolio of products:

**MENU**

To lose weight

To gain muscle

### TO LOSE WEIGHT

First:

Green Leafy  
Vegetables

Cruciferous  
Vegetables

Legume

Cooked Eggs

Boiled Potato

Second:

Salmon 120gr

Chicken 120gr

Lean Veal 120gr

Tuna 120gr

**MENU**

To lose weight

To gain muscle

### TO GAIN MUSCLE

First:

Rice

Pasta

Vegetables

Cooked Eggs

Second:

Salmon 180gr

Chicken 180gr

Red Meat 180gr

Tuna 180gr

**MENU**

To lose weight

To gain muscle

**WAIT! THE BEST IS YET TO COME...**

Extra:

Nuts	Avocado	Whole Grains
Chia	Quinoa	Corn
Pumpkin	Wholemeal Bread	Protein Shakes

**MENU**

To lose weight

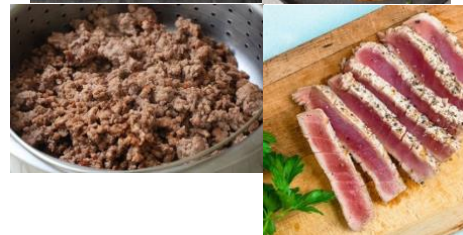
To gain muscle

**WAIT! THE BEST IS YET TO COME...**

Dessert:

Dark Chocolat	Fruit	Yogurt
---------------	-------	--------

- First (per each 100 g):
- Green Leafy Vegetables (0,4 g of fat)
- Cruciferous Vegetables (0,4 g of fat)
- Legume (0 g of fat)
- Cooked Eggs (0 g of fat)
- Boiled Potato (0,1 g of fat)
- Second (per each 100 g):
- Salmon (0 g of fat)
- Chicken (3.6 g of fat)
- Lean Veal (5,38 g of fat)
- Tuna (1 g of fat)
- Extra (per each 100 g):
- Nuts (1 g of fat)
- Chia (31 g of fat)
- Avocado (15 g of fat)
- Quinoa (2 g of fat)
- Corn (1 g of fat)
- Protein Shakes (0,13 g of fat)
- Pumpkin (0,1 g of fat)
- Whole Grains (4,2 g of fat)
- Whole Meal Bread (0 g of fat)
- Deserts (per each 100 g):
- Dark Chocolate (12 g of fat)
- Fruit (0 g of fat)
- Yogurt (0 g of fat)



The products of the company are eco, gluten free and fresh. Those are some of the reasons why their products differentiate from the competitors. Most of the products are cooked on the grill.

Even though the product itself is different, it all composes a single menu so the target for each of them is the same. There are mainly two groups to target:

People focused and with a specified gym diet that is following a schedule and requires specific amounts of food and healthy guarantees, that do not have time or energy to prepare the menu themselves. On this group there are two main groups of people that their difference is their objective:

- To gain weight
- To lose weight

People who want to get a takeaway menu and want to eat healthy, so they have met the company that solves their necessity.

**The communication process pre-sale** starts with a first contact with potential customers by social media. The company gets known by different social media channels where the client meets the business, that is the moment where the company and the customer start their relationship. The business will have different social media accounts: Instagram, Facebook, and Twitter. On the first contact is where the company attracts the potential client and from that moment starts the communication process. Once the potential customers meet the company through any social media channel, the business will make different actions to try to get as much information from the clients as possible to keep communicating with them. At the moment where the potential customer gets interested about the company, the business will try to get information about the clients. The type of information the company must gather is their likes, interests, location, age, hobbies, working status, etc. The company will try to collect that information of the target audience through their social media networks. An important thing to collect about the customers is their email address, to send them any kind of information about the company as a promotion or any update.

The company will do outbound marketing, using landing pages to collect customer's information. By creating a strong email marketing strategy, the company will reach and connect with their target audience in a personalized way, and sales will increase at an affordable cost.

As said before, the first contact with the potential customer will be via social media networks. Once the company and the customers begin their communication process, the business will try to get the information needed and the email address. To get the email

address is a key factor because once the company obtains it, it can start the email marketing campaign. The email communication will start with email newsletters and acquisition emails, it will follow with promotional emails, and it will continue with retention emails.

**The communication process during the sale** will be the moment where the company will be most active because the business must make sure that the client is happy with the product and that it covers all their necessities. The business will have to be aware in case the customers need something or if something is wrong. The whole team must be attentive in case any mistakes appear, to solve it in a fast way so the client doesn't get disappointed about the company and the product.

During this process the company will take care of the customer. The business must make sure that the buying process is easy for the customer, that they don't have any problem at the time of ordering the product. It is a crucial moment where the company must be aware in case any problem appears and to solve it as fastest as possible. Also, they must make sure that the delivery service of the product is fast and in perfect conditions, that's an important point of the process.

**The communication process post-sale** is when the company must make sure that the customer is satisfied with the product and that is happy with the brand. The company will communicate with the customers through their social media accounts where the clients will give feedback or ask many things to them. They will send messages to the client via email or social media channels to know if the customer is satisfied with the product to retain that client and to improve the product or delivery service. That moment is where the business must talk to their clients to check their thoughts about them. In addition, the business will send personalized discounts, promotions, and satisfaction surveys to end up with a perfect customer journey. This stage of the process will help us to try to make a perfect service accompanied with a perfect product. Communication is very important at this moment to know if the company is doing things well and if they need to improve something.

Four types of email marketing campaigns that the company will use are:

- Email Newsletters
- Acquisition Emails
- Retention Emails
- Promotional Emails

Mailchimp will be the email marketing service provider of the company because they offer a forever free email marketing service plan. Mailchimp is an all-in-one marketing platform that helps the company to manage and talk to the clients, customers, and other interested parties.

The actions of publicity and sales promotion of the products of the company will be divided into three communication channels: Internet publicity, TV advertisement and offline advertising.

- **Internet publicity:** The internet publicity and sales promotion will be divided into two different channels, social media and google ads. The company will have different social media networks. They will have an account on Instagram, Facebook, and Twitter. On those networks the company will promote their products in many ways, by making creative content and announcing promotions. A key factor in the sales promotion process is to have an active and continuous creation of content in their social media networks. They will also make advertising on those social media networks, Instagram Ads and Facebook Ads. That advertisement will be shown on posts and stories. The company will also make advertisements and direct promotions through email.
- **TV advertisement:** The TV advertisement will be made to attract all kinds of people that fit the target model of the customers, fitness athletes. It will be related to healthy food and sports. The advertisement will not appear in all the TV channels, just the channels that the company considers that are the most viewed by the target audience.
- **Offline advertising:** Other different types of advertisement that the company will make will be offline advertising in physical places. The kind of offline advertising that the business will make for physical places are flyers, posters, and videos. The places that the company will make the advertisement will be at gyms, that is the place where they can find more people that fits on the target model of the customers.



The two-way channels of communication established to receive information back from our groups of interest will be the following:

- *Website chat*: The official website of the company will have an online chat where the client can ask anything or give feedback to the business. It is a customer service available for any request during labour hours.
- *Social media chat*: Customers can ask anything or give feedback of the product or service by any social media network chat. Clients can chat with the company by the direct message of Instagram, Facebook or Twitter and the business will answer to all the messages received as soon as possible.

Those different communication channels will help the company to analyze all the kinds of feedback given by the customers and after doing that, to be able to correct and change new updates.

The detailed budget, which will be destined towards the communication plan with specific actions and campaigns, is determined.

**Marketing budget:**

**Marketing Budget 2022**

Marketing Budget 2022																
Categories	Total Budget	YTD (spent until today)	Remaining Budget	% Remaining	January	February	March	April	May	June	July	August	September	October	November	December
TV Advertisement	50,000 €	50,000 €	0 €	0%	20,000 €					30,000 €						
Offline Advertising	10,000 €	4,700 €	5,300 €	53%	2,500 €		1,500 €	200 €			500 €					
SEO / SEM	60,000 €	41,000 €	19,000 €	32%	3,000 €	3,000 €	3,000 €	3,000 €	3,000 €	3,000 €	3,000 €	5,000 €	5,000 €	5,000 €	5,000 €	
Instagram Ads	100,000 €	133,000 €	-33,000 €	-33%	2,000 €	5,000 €	5,000 €	5,000 €	1,000 €	10,000 €	5,000 €	20,000 €	20,000 €	20,000 €	20,000 €	20,000 €
Facebook Ads	70,000 €	14,300 €	55,700 €	80%	12,000 €		2,000 €		300 €							
Mailing	5,000 €	3,280 €	1,740 €	35%	50 €	340 €	2,000 €	400 €	200 €	50 €	200 €		20 €			
<b>Total</b>	<b>295,000 €</b>	<b>246,260 €</b>	<b>48,740 €</b>	<b>17%</b>	<b>39,550 €</b>	<b>8,340 €</b>	<b>13,500 €</b>	<b>8,600 €</b>	<b>4,500 €</b>	<b>43,050 €</b>	<b>8,700 €</b>	<b>25,000 €</b>	<b>25,020 €</b>	<b>25,000 €</b>	<b>25,000 €</b>	<b>20,000 €</b>
			Accumulated Expense		39,550 €	47,890 €	61,390 €	69,990 €	74,490 €	117,540 €	126,240 €	151,240 €	176,260 €	201,260 €	226,260 €	246,260 €

*Distribution channels:*

The distribution channels have been taken into consideration. The channels, or ways of distribution, are explained and justified: the way in which the product/service will reach the eventual client.

The company will have one channel of distribution of the products of the company:

- Glovo: The business will make a partnership with the platform Glovo where the customers will order the products directly from their app. Glovo's delivery workers will pick up the products from the company and will deliver them to the clients as soon as possible.

The intermediary involved in the distribution of the products is the company called GLOVO. Glovo is an on-demand courier service that purchases, picks up, and delivers product ordered through its mobile app. The company will make a partnership with the platform to sell their products and services.

The pricing and sales forecast have been considered.

A suitable pricing strategy for the incorporation of the product/service in the market is analyzed and determined.

In order to obtain the final prices a following strategy has been developed. In the first step take in consideration the medium price that the provider is charging for the products. It is estimated to be around 3000€ monthly. Secondly, the workforce cost was added and an extra 10% expected benefit.

Once having done this calculation, another factor is considered that is the competition price. In order to be competitive, the company plans to offer cheaper prices and special promotions occasionally.

The strategy of the company is to charge a lower price of the direct competitor, depending on the product. To be able to set low prices to compete in the market, the business will have to do a good market research to find the cheapest providers in the market. The strategy for the incorporation of the products in the market will be cheap and quality products. That will be the beginning of the incorporation of the company in the market, but the idea is that in the future, when the brand gets popular, to start raising the prices to gain market positioning compared to the competitors.

In addition, the company will make promotions, discounts, and marketing actions where the customer will feel that it saves money, and the business will get the loyalty of their clients.

The setting of prices will depend on the costs of the raw materials. The company will have to work in a good market research to find the cheapest provider to be able to lower the prices with good quality products. The providers of the company will be supermarkets where they can buy in huge quantities to buy cheaper products and to save money.

Costs of raw materials depend on each product. Depending on the kind of product will have a cost. For example, vegetables will be cheaper than meat or fish. Salmon is one of the most expensive products of the portfolio. Vegetables or rice are the cheapest products. As mentioned, the prices are marked depending on the costs of the raw materials bought from the provider.

The demand of the products depends on the type of customer. If the customers want to lose weight, they will order a specific kind of products and sizes. Same happens if the customers want to gain weight, they will order a specific kind of products and sizes. Both kinds of clients may order the same products but in different quantities. The customers that want to gain weight and order a bigger quantity of food, their products will be cheaper than the ones that want to lose weight and order a smaller quantity of food.

By analyzing competitor's prices, it can be observed that the prices of their products are not expensive but after doing a good market research, the company can improve the strategy and set up lower prices to compete against them.

### Direct Competitor's Prices:

Pasta (40 g.) Para adelgazar 1,30 €	Pasta (80 g.) Para ganar músculo 2,50 €	Horno	Judías Verdes 2,30 €
Arroz Basmati (40 g.) Para adelgazar 1,30 €	Arroz Basmati (80 g.) Para ganar músculo 2,50 €		Calabacín 2,30 €
Patata Al Horno (150 g.) Para adelgazar 1,80 €	Patata Al Horno (150 g.) Para ganar músculo 2,30 €	Asado	

**Sales Forecast:**

PRODUCTS	UNITS (130g)	PRICE	TOTAL	COST	MARGIN
Green leafy vegetables	50	2,2	110	1,1	1,1
Cruciferous vegetables	50	2,2	110	1,1	1,1
Legume	50	2,2	110	1,1	1,1
Cooked eggs	50	2,3	115	1,15	1,15
Boiled potato	50	2,3	115	1,15	1,15
Salmon	70	5,8	406	2,9	2,9
Chicken	70	2,4	168	1,2	1,2
Lean veal	60	2,6	156	1,3	1,3
Tuna	70	2,1	147	1,05	1,05
Rice	70	2,1	147	1,05	1,05
Pasta	50	2,1	105	1,05	1,05
Red meat	50	3,4	170	1,7	1,7
Nuts	20	2	40	1	1
Avocado	20	2	40	1	1
Whole grains	20	2	40	1	1
Chia	20	2	40	1	1
Quinoa	20	2	40	1	1
Corn	30	2	60	1	1
Pumpkin	10	2	20	1	1
Wholemeal bread	10	2	20	1	1
Protein shakes	20	2	40	1	1
Dark chocolate	10	2	20	1	1
Fruit	30	2	60	1	1
Yogurt	10	2	20	1	1
<b>TOTAL</b>	<b>910</b>	<b>55,7</b>	<b>50687</b>	<b>27,85</b>	<b>27,85</b>

The main possible changes in the variables that could affect the price strategy is that something happens to the providers that the company has selected after the market research. The changes that could affect the prices are if the providers that the company has chosen to collaborate with raise the prices of their products so the costs will be higher or if the provider closes their business. To be aware of that, the company must do a deeper market research to try to find a second option as a new provider in the market to collaborate with in case something goes wrong with the first provider. Also, external crises such as political, sanitary, economic or any external factor that affects the country can affect the market prices and the company will suffer consequences. In addition, any change of competitor's prices can also affect the price strategy of the company.

#### 4P's Analysis:

<b>Product:</b> <ul style="list-style-type: none"><li>• Healthy food for people who are focus on losing weight</li><li>• Healthy food for people who are focus on gaining weight</li></ul>	<b>Price:</b> <ul style="list-style-type: none"><li>• Prices depend on the size of the meal</li><li>• Prices depend on the type of food</li></ul>
<b>Place:</b> <ul style="list-style-type: none"><li>• Glovo</li><li>• Own delivery service</li></ul>	<b>Promotion:</b> <ul style="list-style-type: none"><li>• Social media networks</li><li>• Email</li><li>• Offline channels</li><li>• TV advertisement</li></ul>

#### 4C's Analysis:

<b>Customer needs and wants:</b> <ul style="list-style-type: none"><li>• Necessity to create a healthy diet</li><li>• To gain the objective to lose weight</li><li>• To gain the objective to gain weight</li></ul>	<b>Cost:</b> <ul style="list-style-type: none"><li>• Pay for the price of the food you want and need</li><li>• Pay for the price of the quantity you need</li></ul>
<b>Convenience:</b> <ul style="list-style-type: none"><li>• Ability to find an easy way to order food</li><li>• Fast service to get the products</li></ul>	<b>Communication:</b> <ul style="list-style-type: none"><li>• To be aware of all healthy food promotions</li><li>• To get discounts on the products</li></ul>

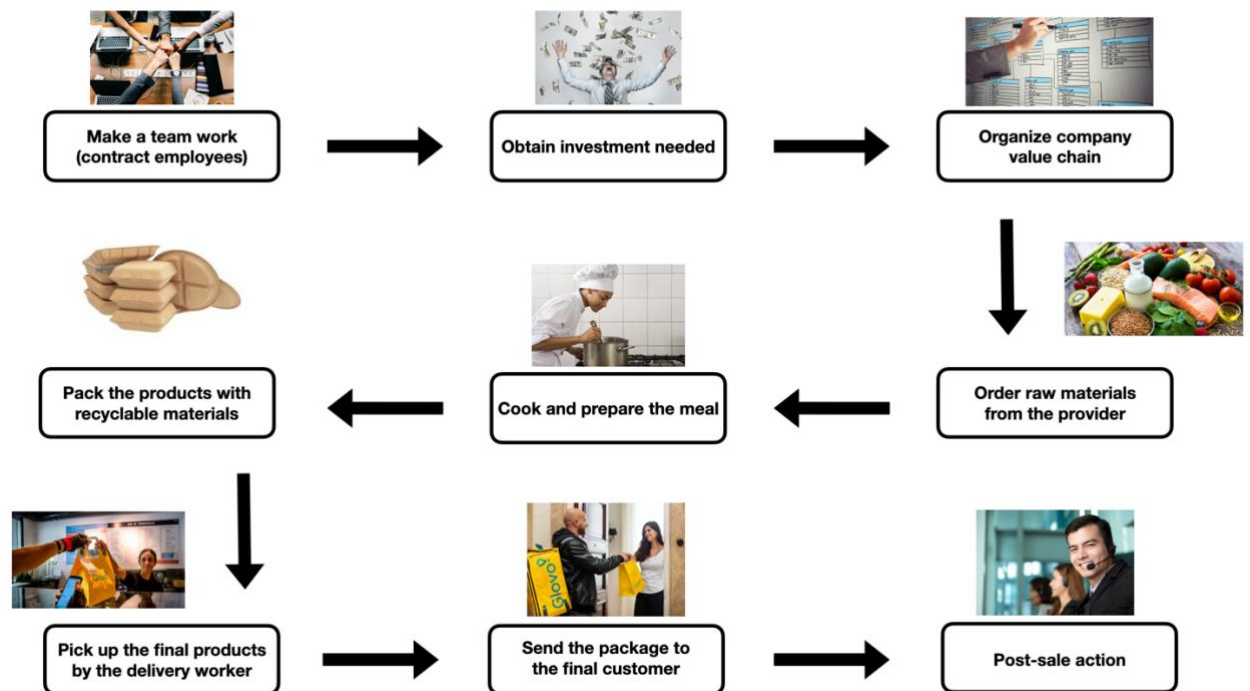
## Operations Plan

The process of the production of the products of the company starts by obtaining a complete team of employees to start the project, once the team is made, money is needed. The business will have to obtain the investment required to make the project and once the project is economically available, the next step is to organize how the company value chain will work.

The first step is to do the order of the raw materials from the provider. Once the company owns the materials, the kitchen personnel oversee preparing meals and putting all the effort to obtain the best final product.

Once the product is cooked and prepared to be deliver, it is packed with recyclable materials to get ready to be picked up by the delivery worker who will send the package to the final customer.

Finally, the post-sale action that is the helpful moment useful to improve some key points in the future.



### **Stock management**

At the beginning the stock will depend on a lot as orders arrive but once the company has been working time enough to obtain statistics the stock will be manage by those. Although we can expect that dishes as salmon and some vegetables will be the most demanded so will be the ones that will be more abundant in the kitchen.

### **Production time**

Due that the company is related to food, and it must be fresh and recently done when customers got the final product, the production time is very limited to the orders.

The rush hours are expected to be between 12:30-15:30 and 20:30-23:30, the expected time of waiting for each order is around 30-40 minutes plus the delivery time.

#### **Key activities**

The key activities of the company are done in the kitchen because the product is what will mark mainly if the customer is satisfied with the brand, so it's important that they are quality products, and the cookers have experience and know what they are doing.

At the beginning, the internal factors are carried by the main staff of the company which are included the workers, the cookers, and some other staff in charge of the marketing and the development of the business. On the other hand, the external factors would oversee the company Glovo because even you can get the delivery by the own company, the main distributor is going to be the platform Glovo.

### **Contingency plan**

<i>Raw materials</i>	Search for another distributor to get the same quality products
<i>Cooking materials</i>	Search for new cooking materials to get the resources needed to make the products.
<i>Services related to the kitchen</i>	To hire an external kitchen service to be able to keep supplying the same service
<i>Activities related with the packaging</i>	Search for another distributor to get recyclable packaging in order to keep fitting the company values
<i>Delivery services</i>	Since the company have two different delivery services, in case that one fails, the other will still be available



### Key resources

Related to the key resources that the company would need during the maturing stage we could define it as follows:

<i>Cookers</i>	In that group, there will be a team in charge of the preparation and packaging of the food. As the business is starting in the market, the company will start with 3 cookers.
<i>Marketing department</i>	In this case, the group will oversee the new promotions, offers, and would keep communicating with their customers. Also, they will be helping in all the tasks related to the orders from the website/app. It requires a team of 2 people.
<i>Sales department</i>	The sales department will oversee collecting new potential customers and the employees that will be in contact with the Glovo platform and company's own delivery workers.
<i>Delivery staff</i>	The last one is a key resource because it would help to achieve the delivery objectives previously described, as what the company wants to offer to their customers are the quality and fast service. In that case, the team will be of 2 people riding a bike or a motorcycle.
<i>Cooking Materials</i>	The company will need to buy all the cooking materials needed to cook all kind of meals and products that they will sell.
<i>Raw Materials</i>	The company will need to buy all the raw materials needed to cook the meals and products that the company will sell. Raw materials are all the food needed to cook the final product.
<i>Other personnel</i>	This group will be made by other employees that will contribute in this project and will help the company to grow up and get profits by making sales.

### Budget for production

<b>FIXED COSTS</b>	<b>VARIABLE COSTS</b>
Wages – 950 euros per worker per month	Water supplies – from 50 to 100 euros per month
Office wages – 1300 euros per worker per month	Electric supplies – from 70 to 110 euros per month
Rent – 1.200 euros per month	Raw materials – depends on the product, but around 3.000 euros
Motorcycle/Bikes – 3.000 euros per vehicle	Marketing – 6.000 euros (varies on the month)
Cooking Materials – 1.500 euros once	
Glovo platform – 1.000 euros per month	

## Organization Plan and Human Resources

### *Job positions: Functions and Skills*

- Finance Manager:

Functions: Estimating the amount of capital required, choice of sources of funds, procurement of funds, utilization of funds, budgeting, determining capital structure, disposal of profits or surplus, management of cash and financial control.

Skills: Leadership, problem solving, communication, analysis, interpersonal skills, mathematical proficiency, attention to detail and organization.

- HR Manager:

Functions: Recruitment and hiring, employer-employee relations, training, and development, maintain company culture, manage employee benefits, create a safe work environment, handle disciplinary actions.

Skills: Written and verbal communication skills, interpersonal, negotiation and conflict resolution skills, organizational skills and attention to detail, strong analytical and problem-solving skills, and ability to prioritize tasks and to delegate them when appropriate.

- Administrative Manager:

Functions: Help organize schedules and manage payroll and personnel databases, plan and coordinate administrative procedures, systems, and devise ways to streamline processes, manage schedules and deadlines, monitor inventory of office supplies and the purchasing of new material with attention to budgetary constraints, manage cost and expenses to assist in budget preparation, ensure adequate flow of information within the company and organize other office activities.

Skills: Leadership, scheduling and planning, supervisor, project management, organizational skills, verbal and written communication skills, attention to detail and reporting skills.

- Marketing Manager:

Functions: Oversee all marketing campaigns, implement strategy, promote the products, ensure the company is communicating the right messaging to attract prospective

customers and retain existing ones, represent the marketing team to cross-functional groups, updating senior leadership on the progress of marketing activities and reporting on the results of campaigns.

Skills: Creativity and writing skills, good teamwork skills, communication skills and networking, adaptability, an ability to understand buyer needs, good organization, and planning skills, know the sales process, critical thinking, and problem-solving skills.

- Sales Manager:

Functions: Achieve growth and hit sales targets by successfully managing the sales team, design and implement a strategic business plan that expands company's customer base and ensure its strong presence, build, and promote strong, long-lasting customer relationship by partnering with them and understanding their needs, identify emerging markets and market shifts while being fully aware of new products and competition status.

Skills: strong communication skills, analysis skills, collaboration skills, motivation skills, delegation skills, analysis skills, strategic planning abilities, ability to remain calm under pressure, and good people skills.

• GLOVO Delivery workers (External):

Functions: Loading, transporting, and delivering orders to clients, reviewing orders before and after delivery to ensure that orders are complete, the charges are correct and the customer is satisfied, providing excellent customer service, answering questions and handling complaints from customers, adhering to assigned routes and following time schedules.

Skills: Familiarity with routes, local streets and neighborhoods, ability to work well under pressure in a fast-paced environment, communication and organizational skills, strong interpersonal and problem-solving abilities, responsible and reliable.

- Production Manager:

Functions: Professional who oversees the production process and coordinates all activities to ensure enough resources on hand. Plan worker's schedules, estimate costs and prepare budgets to ensure workflow meets required deadlines. Monitor production to resolve issues, supervise and evaluate performance of production personnel, determine amount of necessary resources, approve maintenance work, purchasing of

equipment, etc. Ensure output meets quality standards, enforce health and safety precautions and report to upper management.

Skills: Technical skills, IT and numerical skills, confidence, communication skills, problem solving skills, leadership and interpersonal skills, project management skills, organization, and efficiency.

- Kitchen Leader:

Functions: Manage kitchen staff and coordinate food orders, supervise food preparation and cooking, check food plating and temperature, establish portion sizes, schedule kitchen staff shifts, train kitchen staff on preparation work and food plating techniques, store food products in compliance with safety practices, keep weekly and monthly cost reports and maintain sanitation and safety standards in the kitchen area.

Skills: Inspiring leader, take time to get to know your staff, listen to ideas, look after your staff's safety, and encourage teamwork.

- Chef:

Functions: Set up the kitchen with cooking utensils and equipment, like knives, pans, and kitchen scales, study each recipe and gather all necessary ingredients, cook food for the meals in a timely manner and delegate tasks to kitchen staff.

Skills: Creativity, determination, adaptability, research, accuracy, responsibility, forecast and planning.

- Assistant Chef:

Functions: Assisting the chef in food preparation activities, such as cleaning, cutting, chopping, and peeling food ingredients. Cleaning and sanitizing the food preparation areas. Washing, disinfecting and properly storing kitchen utensils and equipment. Manage inventory, unloading supplies and organizing the storeroom.

Skills: Understanding of food health and safety regulations, time management and organizational skills, verbal communication skills, experience in kitchen operations, physical stamina and strength and ability to work as part of a team.

- Chef

- Assistant Chef

- Chef

- Assistant Chef

- Dishwasher:

Functions: Maintains a clean kitchen, properly washes, and sorts soiled dishes. Sets up dish machines and sinks. Keeps clean and dry floors throughout the shift. Changes water of machines and sinks every two hours or more often. Remove full trashcans and boxes at the end of each shift.

Skills: Ability to keep kitchen clean and tidy, organizational skills, manual dexterity to wash and dry kitchenware and tableware, flexibility, willingness to work shifts, physical strength, stamina, reliability, and professionalism.

- Dishwasher

- Resources Leader:

Functions: Order food supplies and kitchen equipment, ensure that raw materials orders are correct, make sure that anything is missing, and everything is on good condition to prepare food for the meals.

Skills: Decision-making skills, negotiating skills, interpersonal skills, organizational skills, and communication skills.

- Resources Assistant:

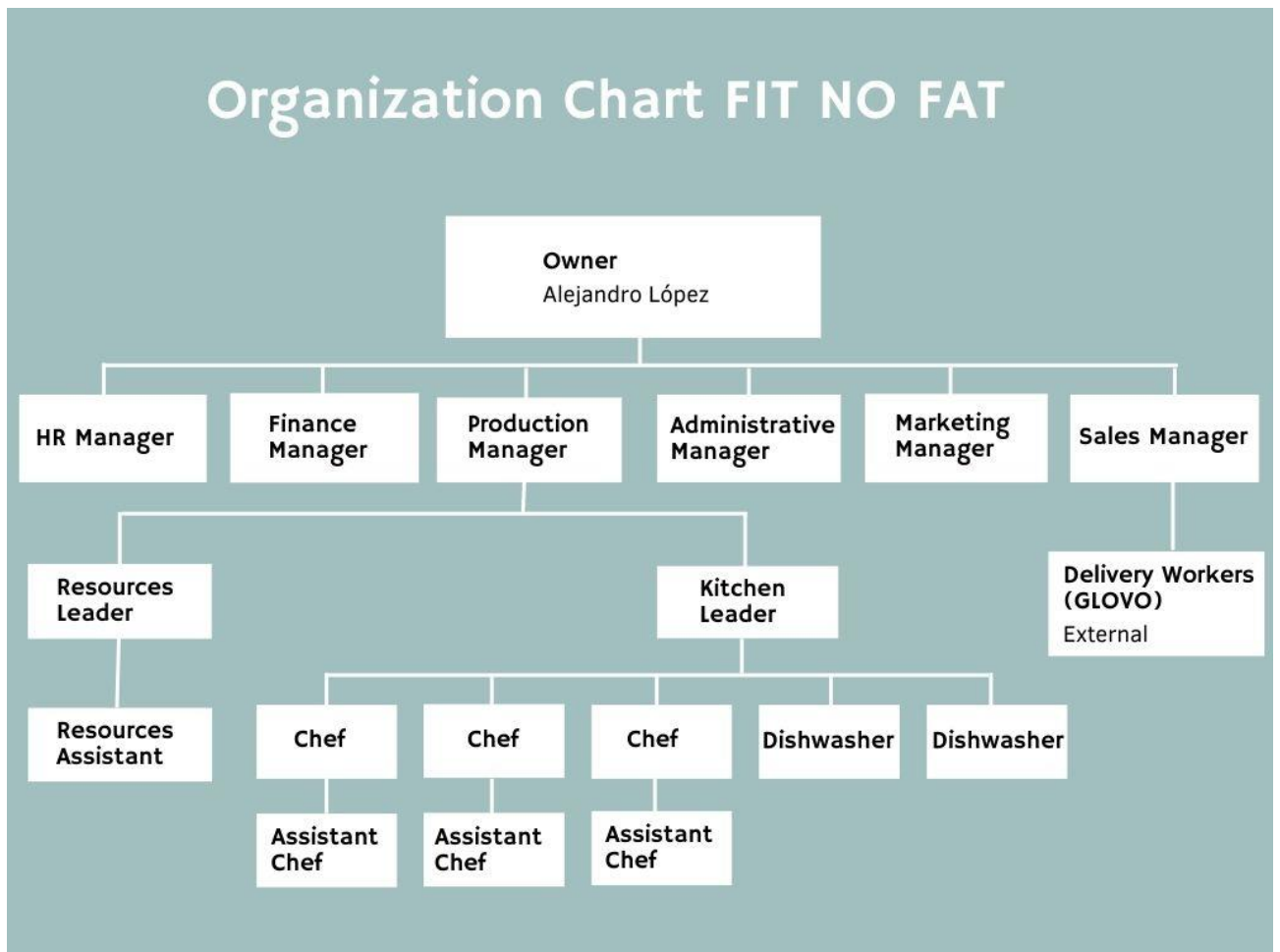
Functions: Assistant of the resources leader to keep track of all the orders and to make sure that all the necessary ingredients arrive on time to prepare the whole meals available.

Skills: Organizational skills, communication skills, analysis skills, market research skills and reporting skills.

- Suppliers (External):

Functions: Companies that provide all the necessary ingredients needed to cook the food for the meals.

Organization Chart: FIT NO FAT



Example of Resources Needed for a Dark Kitchen Business:



*Economic valuation of the Human Resources Plan – Human Resources Budget:*

Job Position	Time for each job position (hours a day)	Time for each job position (hours a week)	Retribution per hour	Retribution per day	Total retribution per month (Working 5 days a week)	Cost of Social Aid per worker
HR Manager	8 h	40 h	10€	80€	1600€	480€
Finance Manager	8 h	40 h	10€	80€	1600€	480€
Production Manager	8 h	40 h	10€	80€	1600€	480€
Administrative Manager	8 h	40 h	10€	80€	1600€	480€
Marketing Manager	8 h	40 h	10€	80€	1600€	480€
Sales Manager	8 h	40 h	10€	80€	1600€	480€
Kitchen Leader	7 h	35 h	9€	63€	1260€	378€
Resources Leader	7 h	35 h	9€	63€	1260€	378€
Resources Assistant	6 h	30 h	8€	48€	960€	288€
Chef	5 h	25 h	8€	40€	800€	240€
Chef	5 h	25 h	8€	40€	800€	240€
Chef	5 h	25 h	8€	40€	800€	240€
Assistant Chef	4 h	20 h	7€	28€	560€	168€
Assistant Chef	4 h	20 h	7€	28€	560€	168€
Assistant Chef	4 h	20 h	7€	28€	560€	168€
Dishwasher	4 h	20 h	7€	28€	560€	168€
Dishwasher	4 h	20 h	7€	28€	560€	168€
GLOVO Delivery	4 h	20 h	6€	24€	480€	144€



Workers (External)						
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Total of Human Resources Budget per month – 18760€


Total Cost of Social Aid per month – 5628€

The wages of the workers don't have any special characteristics. They fit depending on the average salary of the collective labor agreement.

**Training plans:**

- HR Manager: Business Administration Degree Certificate / Psychology Degree Certificate.
- Finance Manager: Business Administration Degree Certificate / Mathematics Degree Certificate.
- Marketing Manager: Business Administration Degree Certificate / Marketing Degree Certificate.
- Sales Manager: Business Administration Degree Certificate.
- Chef: Culinary School.

Example of Employee's Payroll:



## RECIBO DE SALARIOS

EN EUROS

**Payfit Recursos Humanos SL**  
**Domicilio:** Avenida Josep Tarradellas, 38, 9ª planta, Barcelona  
**C.I.F.:** B67154237  
**C.C.C.:** 08207178383  
**Centro de trabajo:** PayFit España

**Alejandro López Rodríguez**  
**N.I.F.:** 46490216V      **Nº. Afiliación SS:** 081261234785  
**Grupo de cotización:** 7      **Nº. de empleado:**  
**Categoría profesional:** N/A  
**Puesto de trabajo:** Becario

**Antigüedad:** 25/04/2022      **Inicio contrato:** 25/04/2022      **Periodo de liquidación:** del 01/05/2022 al 31/05/2022      **Total días:** 30

**DEVENGOS**

CONCEPTO	PRECIO / BASE	UNIDADES	TOTAL
<b>Percepciones dinerarias</b>			
Ayuda estudios			900,00
<b>Retribución en especie</b>			
Ticket Restaurant exento de IRPF	6,00	21	126,00
<b>A. TOTAL DEVENGADO</b>			<b>1 026,00</b>

**DEDUCCIONES**

CONCEPTO	BASE	TIPO (%) / UNIDADES	TOTAL
<b>Seguridad Social</b>			
Contingencias comunes	1 166,70		9,43
Desempleo	0,00		0,00
Formación Profesional	0,00		0,00
<b>Retenciones</b>			
Retención IRPF	900,00	2,00%	18,00
<b>Otras deducciones</b>			
Descuento conceptos en Especie			126,00
<b>B. TOTAL A DEDUCIR</b>			<b>153,43</b>

**LÍQUIDO TOTAL A PERCIBIR (A-B)      872,57 EUR**

BASES			
Remuneración Total	Prorratas P. Extras	Contingencias Comunes	Base IRPF
1 026,00	0,00	1 166,70	900,00
Horas Extras Comunes	Horas Extras F. Mayor	C. Profesionales	Base I.T.
0,00	0,00	1 166,70	0,00

FIRMA Y SELLO DE LA EMPRESA

BARCELONA 31 de mayo de 2022

RECIBÍ

**Comentarios**

**DETERMINACIÓN DE LAS CUOTAS DE COTIZACIÓN A LA SEGURIDAD SOCIAL - APORTACIÓN EMPRESARIAL**

CONCEPTO	BASE	TIPO	APORTACIÓN EMPRESARIAL
<b>(1) Contingencias comunes</b>			
TOTAL			47,28
<b>(2) Contingencias profesionales y conceptos de recaudación conjunta</b>			
AT y EP			6,51
Desempleo			0,00
Formación profesional			0,00
Fondo Garantía Salarial			0,00
<b>(3) Cotización adicional horas extraordinarias</b>			
Cotización horas extraordinarias			0,00
<b>APORTACIÓN EMPRESARIAL</b>			
TOTAL			53,79

## Legal-Fiscal Plan

There are many types of limited company structure in Spain. The most typical is the Limited Company because protects the owner from personal liability in the event of bankruptcy. The only bad thing about it is that involves several additional tax, accounting, and mercantile obligations. The company will have to present an annual Spanish corporation tax return and statutory accounts. The company will also have to do their VAT returns and other type of periodic declarations.

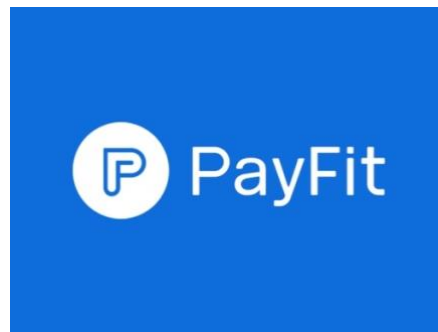
FIT NO FAT is a Limited Company.

To set up the company, there is a process to follow step by step:

1. Register the company name with the Mercantile Registry
2. Open a business bank account
3. Limited company statutes and deed
  - a. Name
  - b. Corporate objective
  - c. Capital
  - d. Address
  - e. Partners' shares
4. Public deed of the social constitution
5. Patrimonial transfer tax
6. Register the limited company in the mercantile register
7. The Spanish tax authorities
  - a. Tax identification number (NIF) – Submit Form 036
  - b. Trade income tax (IAE)
  - c. Census declaration
  - d. Permanent NIF
8. Get your company's opening licenses

*External services:*

The company will contract the services of PayFit for the accounting-labour assessment. PayFit is a payroll software for companies with up to 500 employees. Automate your payroll while eliminating spreadsheets and errors. They have a digital platform that works with a system of encoded collective labor agreements.



The company will contract the services of Ecija for the legal assessment. ECIJA has been recognized as leading full-service law firm by the most prestigious international rankings and publications. Ecija has a partnership with PayFit.



The company will contract the services of Holded for the financial assessment. Holded develops a business management software designed to simplify task management. The company's software covers financial management such as accounting and invoicing to HR, CRM and project and inventory management, enabling organizations to manage every aspect of their business.



The key standards requirements to be carried out prior to starting the activity are the following ones:

- Company Values: The values of the company are defined as Respect, Loyalty, Trust, Honesty, Responsibility, Quality, Health, and Environment.
- The company believe in a successfully common effort doing what you love to do, on an ecofriendly environment and on a healthy world.
- ISO 9001:2015 – Quality management system
- ISO 14000 family for environmental management systems
- Other key standards of the company: Teamwork, Communication, Professionalism, Time Management and Problem-solving.

Rules and regulations for employees:

- Maintain the dress code and hygiene.
- Knowledge of food menu.
- Kitchen staff will keep their nail short and always wear the hair net while working in the kitchen.
- Employees should not smoke at unapproved places while on duty.
- Employees are not allowed to use mobile phone during working hours.
- The company expects formal and acceptable behaviors from the employee.
- Employees are responsible for breaking any official company equipment.
- Employees must protect documents.
- Employees are not allowed to work under the influence of alcoholic beverages during work time.
- Employees should have meals during the break times.
- Employees must inform the manager at least one hour before starting work if they could be absent or late on that day.

- The company pays attention to the employee's motivation, punctuality, honesty, innovation, and integration while promoting.

The only legal certificate required to work in the company as a Chef or an Assistant Chef is the Food Hygiene and Safety Course for Catering (Certificado Manipulador de Alimentos).



## Economic-Financial Plan

The company have made a business plan to present it to some investor to try to get the investment needed to start the company.

They will get the investment from two financial sources: an investor and a credit bank.

The sum of those two amounts of money plus the owner's saving will complete the investment needed to start the business.

The investment of the company will be made by:

- The owner will count with 15000€ of his own savings.
- The investor will invest 40000€ on the company.
- The bank will give to the owner a loan of 30000€.

The total investment that the company will have to start the business will be an amount of 85000€.

INCOME STATEMENT:

Expected			25%	35%
<b>Income Statement</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Sales		201.600	252.000	340.200
COGS		137.160	150.876	165.964
<b>Gross Margin</b>		<b>64.440</b>	<b>101.124</b>	<b>174.236</b>
Wages		120.000	132.000	145.200
Overheads		30.000	33.000	36.300
<b>EBITDA</b>		<b>-85.560</b>	<b>-63.876</b>	<b>-7.264</b>
Depreciation		12.000	13.200	14.520
<b>EBIT</b>		<b>-97.560</b>	<b>-77.076</b>	<b>-21.784</b>
Interests		5.000	5.250	5.513
<b>EBT</b>		<b>-102.560</b>	<b>-82.326</b>	<b>-27.296</b>
Taxes		4.000	4.200	4.410
<b>Net Income</b>		<b>-106.560</b>	<b>-86.526</b>	<b>-31.706</b>
Optimistic			40%	60%
<b>Income Statement</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Sales		201.600	282.240	451.584
COGS		137.160	150.876	165.964
<b>Gross Margin</b>		<b>64.440</b>	<b>131.364</b>	<b>285.620</b>
Wages		120.000	132.000	145.200
Overheads		30.000	33.000	36.300
<b>EBITDA</b>		<b>-85.560</b>	<b>-33.636</b>	<b>104.120</b>
Depreciation		12.000	13.200	14.520
<b>EBIT</b>		<b>-97.560</b>	<b>-46.836</b>	<b>89.600</b>
Interests		5.000	5.250	5.513
<b>EBT</b>		<b>-102.560</b>	<b>-52.086</b>	<b>84.088</b>
Taxes		4.000	4.200	4.410
<b>Net Income</b>		<b>-106.560</b>	<b>-56.286</b>	<b>79.678</b>
Pesimistic			5%	10%
<b>Income Statement</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Sales		201.600	191.520	172.368
COGS		137.160	150.876	165.964
<b>Gross Margin</b>		<b>64.440</b>	<b>40.644</b>	<b>6.404</b>
Wages		120.000	132.000	145.200
Overheads		30.000	33.000	36.300
<b>EBITDA</b>		<b>-85.560</b>	<b>-124.356</b>	<b>-175.096</b>
Depreciation		12.000	13.200	14.520
<b>EBIT</b>		<b>-97.560</b>	<b>-137.556</b>	<b>-189.616</b>
Interests		5.000	5.250	5.513
<b>EBT</b>		<b>-102.560</b>	<b>-142.806</b>	<b>-195.128</b>
Taxes		4.000	4.200	4.410
<b>Net Income</b>		<b>-106.560</b>	<b>-147.006</b>	<b>-199.538</b>



TREASURY PLAN:

TREASURY PLAN			
Expected			
Treasury Budget	<b>2022</b>	<b>2023</b>	<b>2024</b>
INCOME			
Sales	201.600	252.000	340.200
Loan (85000€)	28333,333	28333,333	28333,333
Total Income	229.933	280.333	368.533
EXPENSES			
Suppliers (Raw Materials)	120960	151200	204120
Kitchen renting	11400	11400	11400
Office renting	4800	4800	4800
Payroll	120.000	132.000	145.200
Social Aids	30.000	33.000	36.300
Other Expenses	15000	15000	15000
Total Expenses	302160	347400	416820
<b>TOTAL (Income-Expenses)</b>	<b>-72.227</b>	<b>-67.067</b>	<b>-48.287</b>
Optimistic			
Treasury Budget	<b>2022</b>	<b>2023</b>	<b>2024</b>
INCOME			
Sales	201.600	282.240	451.584
Loan	28333,333	28333,333	28333,333
Total Income	229.933	310.573	479.917
EXPENSES			
Suppliers (Raw Materials)	120960	151200	204120
Kitchen renting	11400	11400	11400
Office renting	4800	4800	4800
Payroll	120.000	132.000	145.200
Social Aids	30.000	33.000	36.300
Other Expenses	15000	15000	15000
Total Expenses	302160	347400	416820
<b>TOTAL (Income-Expenses)</b>	<b>-72.227</b>	<b>-36.827</b>	<b>63.097</b>
Pesimistic			
Treasury Budget	<b>2022</b>	<b>2023</b>	<b>2024</b>
INCOME			
Sales	201.600	191.520	172.368
Loan	28333,333	28333,333	28333,333
Total Income	229.933	219.853	200.701
EXPENSES			
Suppliers (Raw Materials)	120960	151200	204120
Kitchen renting	11400	11400	11400
Office renting	4800	4800	4800
Payroll	120.000	132.000	145.200
Social Aids	30.000	33.000	36.300
Other Expenses	15000	15000	15000
Total Expenses	302160	347400	416820
<b>TOTAL (Income-Expenses)</b>	<b>-72.227</b>	<b>-127.547</b>	<b>-216.119</b>

## **Conclusions:**

Analyzing the results obtained on the Income statement and the Treasury Plan it can be observed that the first years the company will end up with negative number and will not have profits, but it can be appreciated it that the number is increasing during the years so that means that in the future the company will make profits and the project will be profitable. The first three years the company is expected to have losses but, in my opinion, it is a normal thing, it is something that happens in every start-up. It is difficult that a company starts making profits the first years. The good thing is that the net income is increasing so that means that in the future the company will grow and will make profits. That is what the forecast previews, but anything can happen. In the expected Income statement, it can be observed that the Net Income the first year is -106.560€ and the third year is -31.706€. The number increased by far so that means that the company is working well and that it is a good investment. The numbers say that the company will grow and that they will make profits in the next years.

To conclude it can be appreciated by looking at the results that the business is viable and that if everything goes well the company will make profits in the next years.

In my opinion, the business plan is a good idea and the investment on it could give many profits in the future.

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