

FINANCIAL FORECAST ANALYSIS OF ENTERPRISE VALUATION MODEL

Financial Forecast Analysis of Enterprise Valuation Model

Assumptions

1. In the next 3 years, only one product will be sold, that is, equipment A.
2. About 30% of the annual sales results need over 60% to be put into operation.
3. The franchise period of each BOT operation project is 25 years.
4. During operation, there will be a 20% growth in revenue and a 10% increase in costs every year.
5. After 2023, the cost of BOT operating rights is 40% of 50 million.
6. Investment in the current year will start to generate income in the next year.
7. The sales results in the 4th and 7th years are the same as the 1th year.

Cardinality

Factor	2023 Est	2024 Est	2027 Est	2028 Est	2029 Est	2030 Est	2033 Est
annual sales	3,555	3,555	3,555	3,555	3,555	3,555	3,555
annual cost of sales	65.1	65.1	65.1	65.1	65.1	65.1	65.1
Total annual gross profit	304	304	304	304	304	304	304
Rat surcharge	20%	20%	20%	20%	20%	20%	20%
Operating costs	304	304	304	304	304	304	304
The total profit	408	408	408	408	408	408	408
Income tax (20%)	120	120	120	120	120	120	120
Net income	288	288	288	288	288	288	288
Net profit margin	23%	23%	23%	23%	23%	23%	23%

BOT operating status

Factor	2023 Est	2024 Est	2027 Est	2028 Est	2029 Est	2030 Est	2033 Est
Initial input unit price	5,133	5,000	5,000	5,000	5,000	5,000	5,000
Number of BOTs	1,139	1,139	1,139	1,139	1,139	1,139	1,139
Initial investment amount	3,234,329	3,234,329	3,234,329	3,234,329	3,234,329	3,234,329	3,234,329
annual sales	3,234,329	3,234,329	3,234,329	3,234,329	3,234,329	3,234,329	3,234,329
annual cost of sales	1,234,329	1,234,329	1,234,329	1,234,329	1,234,329	1,234,329	1,234,329
Total annual gross profit	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Rat surcharge	20%	20%	20%	20%	20%	20%	20%
Operating costs	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
The total profit	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Income tax (20%)	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Net income	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
Net profit margin	23%	23%	23%	23%	23%	23%	23%
Total net profit for the period	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000

Net cash flow from BOT + equipment sales

Factor	2023 Est	2024 Est	2027 Est	2028 Est	2029 Est	2030 Est	2033 Est
BOT cash flow (negative, income and negative)	-3,234,329	-3,234,329	-3,234,329	-3,234,329	-3,234,329	-3,234,329	-3,234,329
Cash flow from sales of plasma devices	0	0	0	0	0	0	0
Net cash flow	-3,234,329	-3,234,329	-3,234,329	-3,234,329	-3,234,329	-3,234,329	-3,234,329

BOT only

Present value of net cash flows, 3 years	-25,430
Present value of net cash flows, 4 years	-40,599
Present value of net cash flows, 5 years	-50,184
Present value of net cash flows, 7 years	-67,694

Only A device is sold

Present value of net cash flows, 3 years	14,321
Present value of net cash flows, 4 years	24,189
Present value of net cash flows, 5 years	34,863
Present value of net cash flows, 7 years	57,204

BOT + equipment sales

NPV, 3 years	-1,408
NPV, 4 years	-4,189
NPV, 5 years	-24,219
NPV, 7 years	79,000



A Practical Guide To Investment Valuation Using Microsoft Excel

Annelies Wilder-Smith



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