Dry Cleaning Business Plan

Canal Garment Care

DOCUMENT GUIDE

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Reading this business plan

Investment and conditional launch review of a proposed Amsterdam garment-care plant with outsourced specialist processing. Site staff contracts and capital are uncommitted. Financial analysis is grouped at the end.

Native heading driven contents with final page numbers. Update the entire table after editing.

01 / OVERVIEW

Executive summary

Scope and evidence

Canal Garment Care is a proposed Amsterdam garment-care business. A wet-cleaning and wash-and-fold plant would process suitable items in aqueous systems and send solvent-only specialist items to a contracted external cleaner. The company would sell completed multi-garment service tickets to local households and small offices. This plan is for the prospective owner and funding reviewer deciding whether to fund site diligence and a conditional launch in January 2027. No premises, appointments, funding, orders or contractor are secured.

Decision and controls

The principal constraint is paid handling capacity. Two operators and one counter employee join a paid owner who splits forty weekly hours between production, counter service and management. Expected demand above the production or counter limit is unserved and earns no revenue. Test material compatibility and willingness to pay before investing in the plant. A credible solvent partner, site permissions, garment liability cover and sufficient cash are launch conditions. Model v1.0 Base Year 1 net revenue is €386,688, net loss (€57,691), minimum company cash €69,643 and additional funding for the reserve 0.00. Downside minimum cash is (€301,985) and reserve funding gap €331,985. Upside minimum cash is €92,166; Case results include legitimate losses; no profitability target is forced. No rescue equity is booked.

02 / BUSINESS

Business details

Scope and evidence

The planned trading name is Canal Garment Care. A Dutch private limited company, BV, is proposed but not incorporated. The intended service area is Amsterdam, initially an assessed neighbourhood catchment rather than the entire city. A specific address, director identity, registration, VAT number, telephone and email remain to be chosen. Customer intake would be at one physical site with telephone and a simple booking channel. No website work forms part of this production package.

Decision and controls

An accountant should confirm BV payroll, VAT classifications and the director customary-pay rule. An environmental adviser should assess the actual location before a lease becomes unconditional. The first operating month is January 2027 only as a forecast convention. Delayed permissions or commissioning require a revised forecast and funding review. The owner has no documented qualifications or service history supplied for this plan.

03 / STRATEGY

Business concept and objectives

Scope and evidence

The plant would accept items only after care-label and condition inspection, tag them to an order, select an appropriate aqueous cycle and finish them before collection. Items unsuitable for in-house treatment go to the specialist only with clear customer consent and tracking. Prices represent multi-item tickets, so no item should be accepted against a vague average price. A written garment quote sets the actual scope. Planned public counter hours are Monday to Friday 09:00 to 17:00, with overlapping paid cover for breaks and collection peaks. Validate this rota before launch.

Decision and controls

The first-year objective is to establish a controlled service with reliable collections and documented rework. The model assumes gradual acquisition, not measured demand. Track paid tickets, handling minutes, complaints, repeat visits, contractor turnaround and collected revenue. Reaching demand maturity does not create additional labour. A second site, delivery routes or unattended overnight production require a separate approved capacity and cash forecast.

04 / STRATEGY

Business model canvas

Scope and evidence

Customers are Amsterdam households and small offices purchasing finished garment-care services. The value proposition is a documented intake decision, traceable care and an agreed collection promise. Activities are inspection, sorting, aqueous treatment, finishing, quality review and specialist dispatch. Resources are the leased plant, equipment, tagging records and four paid people. Channels are the counter, repeat contacts and targeted local acquisition.

Decision and controls

Partners include the external specialist, machine maintenance provider, accountant and insurer. Customer relationships depend on clear estimates and prompt complaint handling. Income is recognised when an order is completed and handed over or invoiced to an approved office buyer. Costs are payroll, processing supplies, outsourced work, occupancy, utilities and acquisition. There are no subscriptions, retail products, alterations, customer deposits or company delivery routes in the model.

Business model canvas

Partners Specialist cleaner maintenance accountant insurer	**Activities** Inspect tag wet-clean finish and reconcile	**Resources** One plant four paid people tagging records
Value proposition Clear scope traceable garments agreed collection	**Relationships** Consent complaint resolution repeat visits	**Channels** Counter telephone and local acquisition
Customers Amsterdam households and small offices	**Income** Completed wet-care and specialist tickets	**Costs** Payroll utilities supplies outsourcing rent

Proposed design; appointments contracts demand and quotes remain unverified.

05 / STRATEGY

SWOT and longer term goals

Scope and evidence

S 1 is the proposed separation of suitable wet-cleaning work from specialist treatments, with tagged custody and final inspection. This is a design intention, not an established capability. W 1 is the absence of proven demand, contractor terms and trained appointments. O 1 is the hypothesis that nearby households and offices would pay for reliable local garment care. T 1 comprises material damage, contractor failure, labour shortages and a weak acquisition ramp.

Decision and controls

By Year 3, the owner intends to operate within paid hours and collect enough contribution to support salaries and plant maintenance. These targets remain conditional on the model results and customer trials. Year 5 expansion is an unmodelled strategic possibility only after a cash reserve, reliable staff coverage and measured per-ticket workload. Do not promise a second site or investor exit from this three-year forecast.

SWOT and longer term goals

S 1 Design Suitability assessment and tracked specialist referral	**W 1 Evidence** No site appointments quotes paid trials
O 1 Hypothesis Local buyers value reliable garment care	**T 1 Exposure** Damage delays wage cost and cash shortfall

Proposed design; appointments contracts demand and quotes remain unverified.

06 / STRATEGY

TOWS strategy matrix

Scope and evidence

SO uses S 1 and O 1 to offer a narrow paid trial with documented inspection and collection standards. WO addresses W 1 and O 1 by gathering genuine paid-ticket evidence, recruiting trained staff and securing the specialist before plant commitment. A forecast ticket count is not a substitute for these tests.

Decision and controls

ST combines S 1 and T 1 through refusal criteria, contractor tracking, insured custody and a documented complaints process. WT addresses W 1 and T 1 by keeping the lease conditional, limiting accepted volume to capacity and stopping commitments when the cash policy cannot be maintained. These actions are more useful than forcing growth while overtime and rework remain unmeasured.

TOWS strategy matrix

SO S 1 O 1 Test narrow paid scope with clear collection	**WO W 1 O 1** Validate baskets hire train and contract first
ST S 1 T 1 Refusal criteria custody cover backup partner	**WT W 1 T 1** Conditional lease workload cap cash stop

Proposed design; appointments contracts demand and quotes remain unverified.

07 / STRATEGY

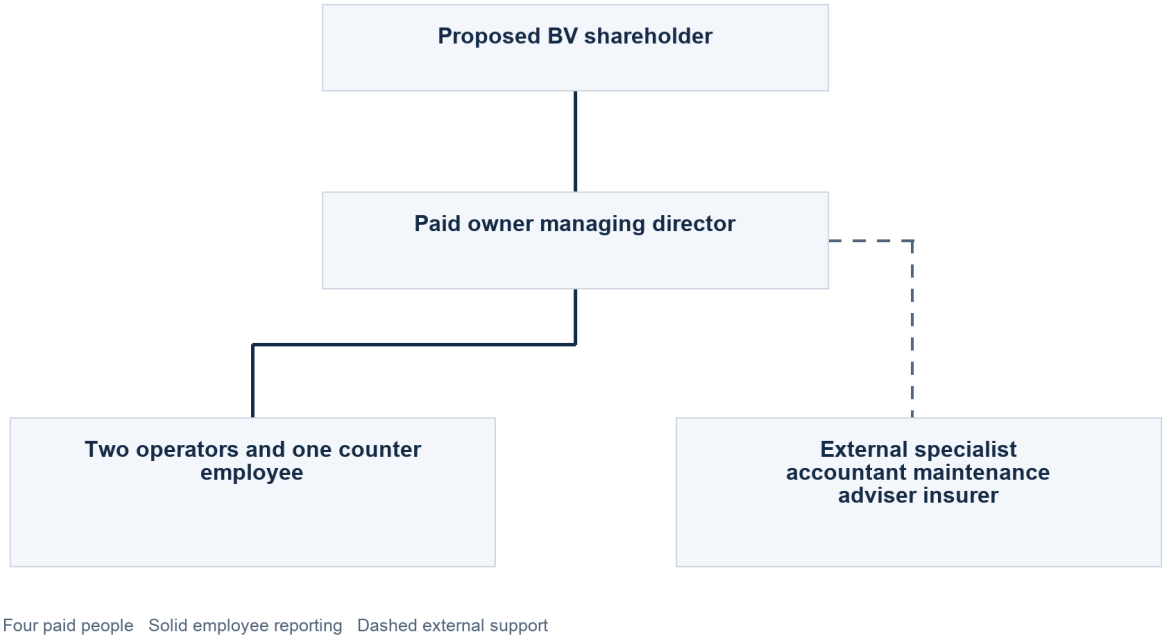
Owner and management

Scope and evidence

The proposed owner is a paid full-time managing director. The operating allocation is sixteen hours of production, sixteen hours of counter service and eight hours of scheduling, finance and supplier management per week. Two operators report to the owner and one counter employee manages intake and collections. All four are paid throughout the forecast, including the acquisition ramp.

Decision and controls

The external accountant, environmental adviser, insurer, maintenance vendor and specialist contractor provide support rather than employee reporting lines. Their agreements and credentials are unverified. The owner must appoint a trained deputy for garment acceptance and incident decisions during absence. A usable-hours allowance reduces capacity for leave, illness, breaks and interruptions; it does not replace a documented rota or evidence that four people can perform the work.



Four paid people. Solid employee reporting; dashed external support. Appointments and supplier agreements are not secured.

08 / PEOPLE

Owner and key personnel profiles

Scope and evidence

No founder name, employment record, qualifications or financial history has been supplied. The managing director role needs customer-service judgement, safe textile handling, staff supervision, basic bookkeeping and control of outsourced custody. The two operators need documented training in care-label interpretation, spotting limits, cycle selection, finishing, equipment safety and escalation.

Decision and controls

Recruitment should verify experience through references and practical assessment using test garments. The counter role needs accurate pricing, tagging and customer communication. Record actual pay and signed hours when staff are appointed. The owner salary is a planning assumption rather than evidence of past income. An accountant must assess the director customary-pay rule against comparable work and the highest-paid employee as well as the statutory reference.

09 / MARKET

Target customers

Scope and evidence

The first segment is local households with suitable everyday garments and occasional specialist items. The second is small Amsterdam offices with predictable garment-care needs and accepted credit checks. Office orders are limited to ten percent of gross Base billings collected the following month; this is a working-capital assumption, not signed corporate demand.

Decision and controls

Do not target large hotel linen contracts, hazardous industrial clothing or high-volume institutional laundry with this plant. Their loads, quality requirements and payment terms need another model. Customers should value traceability and a dependable collection time sufficiently to cover the ticket economics. Interviews and paid trials must establish the actual garments, frequency, basket size and price tolerance rather than treating the whole city population as potential regular buyers.

10 / CUSTOMER STRATEGY

Segmentation targeting and positioning

Scope and evidence

Segment households by garment suitability, service frequency and distance to the proposed counter. Segment offices by required turnaround, invoice terms and recurring volume. Target a narrow neighbourhood cluster that can reach the site without a company delivery route. The proposition is controlled garment care with explicit specialist referral and transparent collection expectations.

Decision and controls

Positioning should be tested with specific service experiences and published actual item prices. Neither speed leadership nor the cheapest price is assumed. A late specialist delivery requires honest notification and a revised collection promise. Track first purchase, repeat purchase and complaints by segment to determine where contribution and workload are sustainable. Change the mix only with corresponding prices, supplier costs and processing time in the model.

Segmentation targeting and positioning

Segments Households suitable garments office repeat needs	**Target** Assessed Amsterdam neighbourhood and small offices
Positioning Controlled care with explicit specialist referral	

Proposed design; appointments contracts demand and quotes remain unverified.

11 / CUSTOMER STRATEGY

Value proposition canvas

Scope and evidence

Customer jobs are to clean and present garments, preserve condition and collect them at an agreed time. Pains include uncertain care suitability, lost items, unclear charges and late collection. Gains include a traceable order, an explained care decision and a quote before treatment. These are customer hypotheses requiring interview and paid-trial evidence.

Decision and controls

The proposed products are suitable aqueous wet-cleaning, wash-and-fold tickets and consented outsourced specialist service. Pain relievers are item tagging, condition photographs where needed, refusal criteria, written scope and escalation. Gain creators are collection notices and an accessible complaint process. There is no environmental superiority or damage-free guarantee without independent evidence. The company retains customer responsibility when it subcontracts processing.

Value proposition canvas

Jobs Clean present preserve and collect garments	**Pains** Unclear care suitability price custody timing
Gains Traceable item quoted scope reliable notice	**Product** Aqueous care and consented specialist referral
Pain relievers Inspection tagging refusal and escalation	**Gain creators** Collection communication fair complaints

Proposed design; appointments contracts demand and quotes remain unverified.

12 / MARKET

Market size and trends

Scope and evidence

TAM is annual net garment-care spending by eligible Amsterdam households and small offices in 2027. SAM narrows that population to the final catchment, supported garment types and acceptable purchasing terms. Neither a compatible buyer count nor annual category spend has been established. A city population multiplied by an invented cleaning budget would not validate the opportunity.

Decision and controls

SOM is the portion of that serviceable spending demonstrated through paid orders within plant and staff capacity. The model is an internal ticket forecast and does not prove market share. Establish the catchment after site selection, survey competing offers, interview customers and test actual repeat use. The scope diagram therefore shows definitions of equal visual size rather than fabricated market values. No numerical market-share conclusion is offered.

Amsterdam garment care spending scope2027



Equal boxes describe scope not size. Amsterdam 2027 EUR net spending. No validated numerical denominator or market share.

13 / MARKET CONTEXT

PESTLE analysis

Scope and evidence

Political conditions include municipal site rules and employment enforcement. Economic exposure includes rent, power costs, household spending and payroll inflation. Social considerations include clear garment consent, fair treatment and complaint handling. Technology includes tagging, suitable machine cycles, dosing controls and reliable maintenance. These factors affect costs and accepted throughput.

Decision and controls

Legal duties include company registration, VAT, payroll, care of customer property, privacy, workplace safety and the actual site environmental plan. Environmental issues include wastewater, detergents, energy, packaging and outsourced solvent handling. The aqueous design avoids buying a solvent machine but does not establish an exemption from all environmental duties. Confirm the location and process with advisers before committing to a lease.

PESTLE analysis

Political Municipal plan and employment enforcement	**Economic** Rent power household spending payroll
Social Consent complaints fair employment	**Technology** Tagging dosing cycles reliable maintenance
Legal BV payroll tax privacy property site duties	**Environmental** Water detergent energy packaging solvent partner

Proposed design; appointments contracts demand and quotes remain unverified.

14 / MARKET

Local demand and evidence

Scope and evidence

Official Dutch sources support tax and employment planning, not customer willingness to buy garment care. No observed footfall, paid-ticket history, interviews or office orders has been supplied. Mature Base demand of 1,600 tickets a month is a hypothesis, with an opening share and twelve-month linear acquisition ramp. Expected demand is capped by usable production and counter hours.

Decision and controls

Before site commitment, conduct twenty household interviews and ten office procurement conversations within a mapped candidate catchment. These are research targets, not completed evidence. Then test a clearly scoped paid service through a compliant partner and record collection, rework and repeat use. Stop or revise if the verified ticket basket, handling time or net price cannot support the payroll and occupancy costs.

Local demand and evidence

Known context Official Dutch tax employment environmental rules	**Missing demand** No orders interviews baskets or site footfall
Research targets Twenty household ten office interviews	**Paid trial** Record minutes complaints collection repeat use

Proposed design; appointments contracts demand and quotes remain unverified.

15 / MARKET

Competitors and positioning

Scope and evidence

Potential alternatives are local independent cleaners, chain counters, specialist pickup services, ordinary home laundry and postponing care. The plan does not contain a verified current competitor price survey. The final site determines the meaningful comparison area; a city-wide brand list would not establish local rivalry or convenient alternatives.

Decision and controls

Compare actual item scope, quoted basket price including VAT, care limitations, contractor use, collection time, complaint terms and travel distance. Retain dated primary price evidence or actual quotes. Canal Garment Care should compete on the proposed control of intake and custody. It must earn that reputation through service records. Do not describe rivals as unreliable or assign numerical competitor scores without evidence.

16 / COMPETITIVE STRATEGY

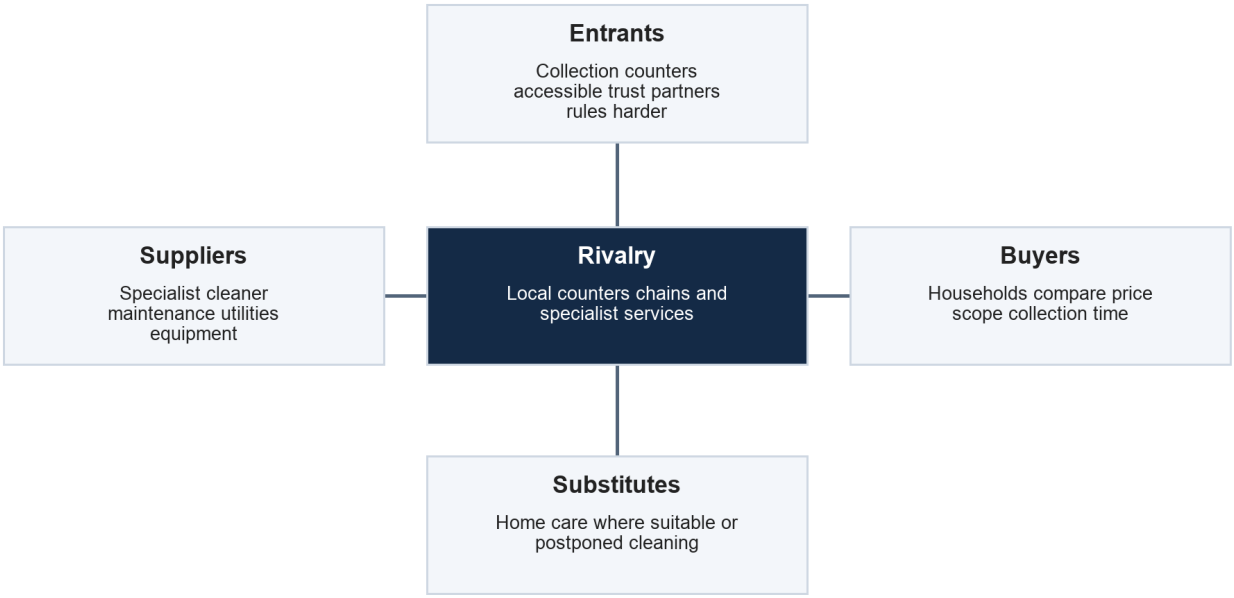
Porter five forces

Scope and evidence

Rivalry is central because customers can compare nearby counters and specialist services. Buyer power is increased by accessible alternatives and price-sensitive household spending. Supplier power lies with machine maintenance and the specialist cleaner, whose failures can delay customers even when company staff are available. These are qualitative structural assessments, not observed market ratings.

Decision and controls

Entrants can open collection counters with limited equipment but must establish trust, suitable partners and compliance. Substitutes include home care where garment labels permit it and postponement. Responses are to narrow the offer, test unit economics, keep a backup approved specialist, publish specific scopes and retain customers through reliable collection. Evidence needed includes dated local offers, contractor terms and observed switching in paid trials.



Qualitative forces with evidence and responses in the text; no quantitative competitor ratings.

17 / COMPETITIVE STRATEGY

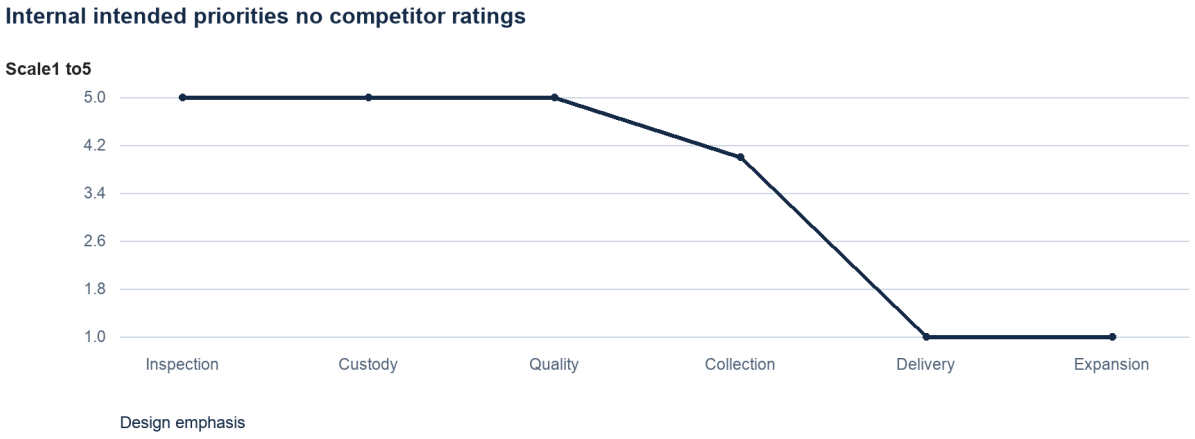
Strategy canvas

Scope and evidence

The canvas shows internal intended priorities only. The owner prioritises intake inspection, custody tracking, final quality review and collection communication. Low emphasis on delivery routes and expansion reflects their exclusion from this model. An internal one-to-five scale describes management intent and is not a numerical claim about service performance.

Decision and controls

No competing business has been scored. Validate whether customers value the proposed controls and whether the labour allowance covers them. If customers prefer speed or delivery, revise the offer and model rather than adding unpaid work. The strategy should be consistent with a single plant, four paid people and capacity-limited accepted tickets.



Internal planning priorities on a 1 to 5 scale; no observed competitor scores.

18 / OPERATIONS

Location and premises

Scope and evidence

No location has been selected. Assess a candidate Amsterdam commercial unit with customer access, separated dirty and clean flow, secure tagged storage, suitable water and drainage, adequate electrical capacity and safe ventilation. Occupancy is an unquoted planning allowance. The refundable deposit is an asset, not rent expense.

Decision and controls

Before signing, obtain site permission checks through Omgevingsloket, landlord consent for the proposed process and independent fitout and utility assessments. Review noise, wastewater, fire safety, load limits and neighbouring uses. Make lease effectiveness conditional on satisfactory permissions and funding. A failed site should not be replaced casually with another address while retaining the original budget as though it were a quote.

19 / OPERATIONS

Equipment and resource plan

Scope and evidence

The proposed equipment is aqueous washer and dryer with dosing controls, finishing equipment, tagging and point-of-sale tools. Opening net capital is an allowance split between wet-care machines, finishing, premises fitout and order systems. No solvent machine, collection vehicle or delivery-route equipment is included. Training, testing and commissioning before opening are expensed separately.

Decision and controls

Book assets depreciate straight-line over sixty months with zero residual. Additional month-twenty-five capital has the same life and does not increase staff capacity. Obtain manufacturer cycle, water, power and textile compatibility evidence plus installed quotations. A budget reserve is not a supplier warranty. Equipment downtime, evacuation routes and safe isolation must be addressed before employees use the plant. Opening plant and fitout net €150,000, input VAT €31,500, book life 60 months. Month 25 additions €15,000 net. Model v1.0 captured 2026-10-03.

Equipment and resource plan

Aqueous plant Washer dryer dosing and finishing	**Order system** Tagging POS secure custody storage
Fitout Electrical drainage fire and clean dirty flow	**Capital policy** Life 60 months additions month 25 no free hours

Proposed design; appointments contracts demand and quotes remain unverified.

20 / OFFER

Garment care service strategy

Scope and evidence

The service menu is suitable aqueous garment care and wash-and-fold as one modelled ticket category, plus outsourced specialist treatment as another. Base specialist share is twenty percent of completed tickets. Ticket prices represent an average multi-item basket; the actual customer menu must list item scopes and produce a quote before acceptance. No alterations, preservation guarantee or hazardous-textile processing is offered.

Decision and controls

Establish treatment limits through care labels and trained assessment. Reject damaged, contaminated or unsuitable items or explain external referral. Track changes in item mix because a heavier basket can increase handling time even when ticket count is unchanged. The fifteen-minute Base production allowance includes sorting, finishing and contractor dispatch; validate it through timed work before treating it as established productivity.



Expected 2027 net revenue by service from model v1.0 captured 2026-10-03. No observed sales mix.

21 / OFFER

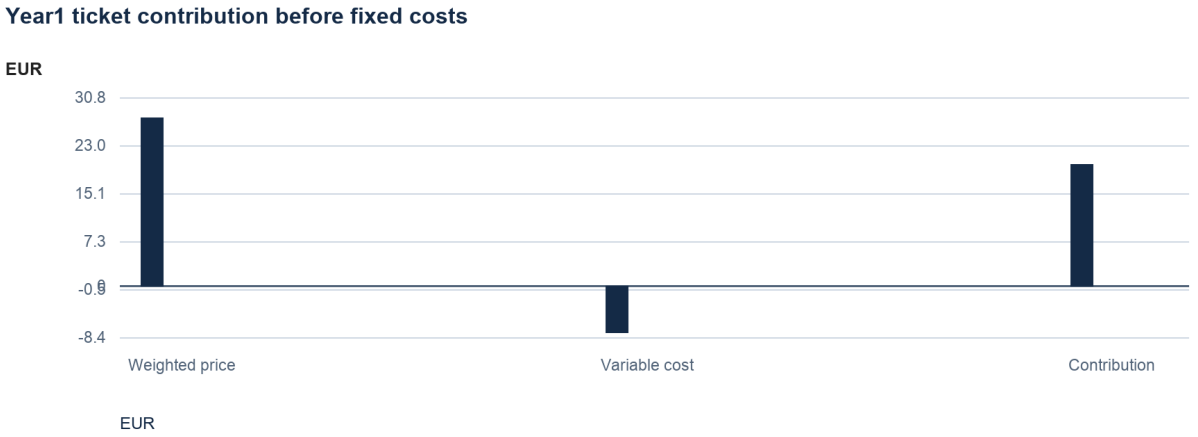
Pricing and order economics

Scope and evidence

Base wet-care average tickets are EUR 25 net and specialist tickets EUR 37.50 net before the standard VAT assumption. Wet-care supplies are EUR 4 net per ticket and specialist wholesale cost EUR 22 net. Power is a fixed monthly allowance, while payroll covers all paid handling hours. At twenty percent specialist mix, weighted contribution before fixed costs is EUR 19.90 per ticket in Year 1.

Decision and controls

Consumer illustrative gross basket prices are EUR 30.25 and EUR 45.38 respectively; the published item menu must use sensible cent rounding and reconcile actual invoice totals. Do not use the average to hide a higher quoted price for a particular garment. Prices and supplies escalate at the explicit annual cost and price assumption. A lower price or greater specialist share requires renewed contribution and capacity checks.



Year 1 weighted net ticket contribution before paid payroll utilities occupancy and fixed costs. Values from model drivers v1.0 captured 2026-10-03. No observed margin.

22 / OFFER

Competitor price comparison

Scope and evidence

No current competitor price list or supplier quote has been verified. The comparison should use a common garment basket with equivalent treatment, tax inclusion, delivery and collection conditions. It should record dates and any surcharge. Comparing a shirt price with the model average multi-item ticket would misstate the offer.

Decision and controls

Before approval, gather three local counter quotes and two specialist service quotes for the same basket. Record whether they use in-house wet or solvent processing and what liability and turnaround terms apply. Quote collection remains unfinished. This plan uses proposed commercial inputs only and makes no claim that its prices are below the market or supported by a competitor survey.

23 / OFFER

Brand and customer experience

Scope and evidence

The proposed brand is Canal Garment Care. The experience starts with courteous inspection, a written scope and a tagged item record, followed by an explicit collection estimate. Explain which work is outsourced before consent. Customer communication should state care limits plainly and avoid unsupported green, sanitisation or damage-free claims.

Decision and controls

Before opening, test the intake record, invoice, consent and collection notice with staff and sample customers. Permit corrections to item counts and condition notes before the garment leaves the counter. The owner should review complaints and arrange fair remedies under actual legal advice and insurance terms. Brand investment should improve order accuracy rather than making promises that staffing and specialist turnaround cannot support.

24 / GROWTH

Sales channels and process

Scope and evidence

The company sells through the staffed counter and local acquisition that directs customers there. Telephone or a simple booking enquiry can establish scope, but final inspection remains necessary. No delivery subscriptions, collection lockers or company route are assumed. Office buyers receive approved invoice terms only after a credit and volume review.

Decision and controls

An order is recognised when completed, with cash collected at collection for the ordinary household share and the following month for the assumed office share. Keep order, customer invoice and supplier invoice records linked. Unserved demand is refused or offered a later collection slot without being recorded as revenue. Customer deposits and advance subscriptions are absent from both cash and profit.

25 / GROWTH

Launch marketing

Scope and evidence

Base monthly net acquisition spend is EUR 1,000, separate from preopening launch preparation. Use local search discovery, neighbourhood information and a limited paid trial. The plan has no measured customer-acquisition cost or conversion rate. The marketing budget is an expense paid even during slow demand.

Decision and controls

Record the source of each genuine first purchase and its repeat use. Compare contribution after rework with spending and staff handling time. Use accurate service scope and collection terms, never invented reviews or customer testimonials. If the opening ramp falls behind, use the Downside cash case before extending promotion. Additional spending must appear in a revised model rather than being treated as free growth. Year 1 net recurring acquisition spend is €12,000; demand remains unobserved. Model v1.0 captured 2026-10-03.

26 / GROWTH

Retention and ongoing sales

Scope and evidence

Retention depends on recorded garment condition, correct item return and realistic collection estimates. Ask for feedback after collection and record complaints and remedies. Repeat-visit reminders need lawful permission and should not disclose sensitive garment details. The forecast demand curve is not a retention cohort or proof of repeat loyalty.

Decision and controls

Maintain a simple monthly dashboard of repeat tickets, gross refunds, rework minutes, late collections and external failures. Investigate recurring faults before selling more volume. Office repeat work requires monitored invoice collection and agreed volume limits. A customer may leave despite good service, so avoid describing forecast revenue as recurring contracted income. No lifetime-value multiple is supported by this plan.

27 / OPERATIONS

Daily operations and suppliers

Scope and evidence

The daily sequence is intake inspection, tagging, treatment selection, sorted production, finishing, final check and collection. Specialist items are batched with a transfer log and reconciled on return. The owner schedules accepted tickets against available production and counter hours. Specialist work still consumes intake, handling and dispatch minutes.

Decision and controls

Utilities, detergent and maintenance vendors require installed cost evidence and safety documentation. The specialist needs permitted processes, service limits, custody cover and agreed turnaround plus a backup option. No supplier credit is assumed; operating invoices are paid in the same month, and no inventory build is included. Reconcile order counts and cash daily and perform monthly VAT and payroll reviews with the accountant.

Daily operations and suppliers

Accept Inspect quote consent and tag	**Process** Sort dose wet-care finish inspect
Specialist Transfer record consent reconcile return	**Collect** Invoice return items reconcile cash

Proposed design; appointments contracts demand and quotes remain unverified.

28 / OPERATIONS

Sustainability practices

Scope and evidence

Aqueous processing is a proposed operating method, not proof of lower total environmental impact. Measure actual water, power, chemical use and rework against completed suitable tickets after installation. Review detergent safety data, wastewater requirements and machine efficiency with the relevant advisers. Outsourced solvent processing remains part of the service chain.

Decision and controls

Reduce unnecessary packaging where item protection permits and investigate returnable garment bags after a controlled trial. Avoid promising carbon savings without a comparable baseline and supplier evidence. Keep employees trained in safe handling and disposal. Equipment repair and replacement should follow manufacturer and site requirements. Environmental improvements that cost money or time must be reflected in the plan rather than being presented as automatically free.

Sustainability practices

Water energy Measure installed use per suitable ticket	**Chemicals** Safety data wastewater site controls
People Paid hours leave safe training	**Claims** No proven green advantage or carbon savings

Proposed design; appointments contracts demand and quotes remain unverified.

29 / OPERATIONS

Staffing and training

Scope and evidence

Four proposed paid people comprise the owner, two operators and one counter employee. Each has a forty-hour weekly planning contract. The owner allocation is sixteen production, sixteen counter and eight management hours. Base usable capacity applies an eighty-five-percent allowance to paid handling hours, producing separate production and counter caps. Holidays and interruptions reduce service capacity while payroll continues.

Decision and controls

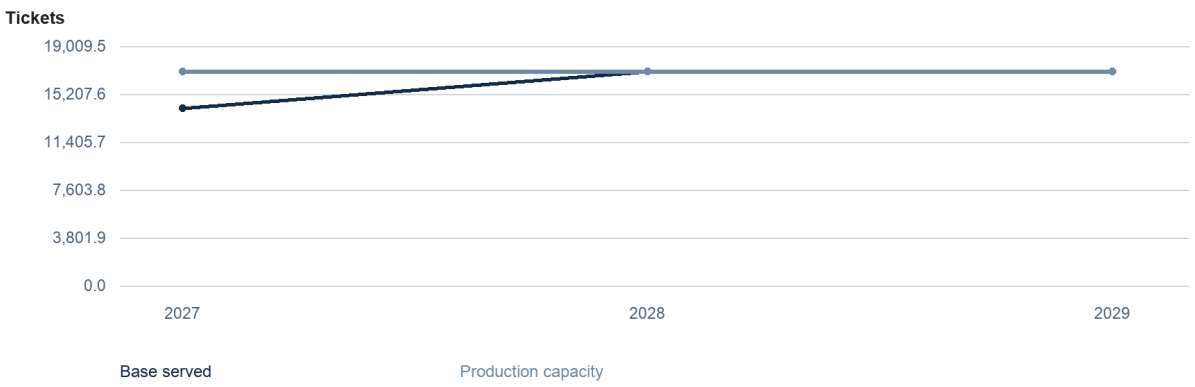
Two operators have annual gross assumptions of EUR 36,000 each and the counter employee EUR 34,000, before the model holiday and employer load. The owner gross assumption is EUR 60,000. The thirty-five-percent employer planning allowance includes eight-percent holiday pay and a further unquoted twenty-seven percent. Confirm actual CAO, pension, payroll classification and statutory rates before employment offers. No zero-cost family work or overtime is added. The gross employee assumptions exclude holiday allowance; the eight-percent holiday component is in the employer load. The roster must cover breaks and the forty public counter hours without assuming unpaid overtime. Model Year 1 payroll totals €224,100; three employees gross €106,000 plus owner €60,000 and 35% load. Model v1.0 captured 2026-10-03.

Staffing and training

Owner Paid 40 h sixteen production sixteen counter eight admin	**Employees** Two operators one counter paid 40 h each
Absence allowance Base 85 percent usable handling time	**External support** Specialist accountant maintenance adviser insurer

Proposed design; appointments contracts demand and quotes remain unverified.

Annual served tickets and production ticket capacity



Annual expected tickets versus planning paid-hour capacity. Unserved requests earn no revenue. Four paid people. Model v1.0 captured 2026-10-03.

30 / PEOPLE

Staff skills and fair work

Scope and evidence

Training should cover garment suitability, dosing, safe machinery isolation, hot surfaces, manual handling, tagging, complaint escalation and customer privacy. Test competence with sample items before accepting valuable property. Keep a written rota, breaks, leave and deputy arrangements; the forecast hours cannot establish actual legal compliance.

Decision and controls

The July 2026 adult minimum hourly wage is EUR 14.99 according to the Dutch government. The proposed annual salaries at forty hours exceed this reference before holiday allowance, but 2027 rates and the relevant CAO must be checked. Statutory annual leave is at least four times weekly hours. Monthly holiday pay is a cash assumption requiring written consent and applicable CAO review.

31 / OPERATIONS

Legal and insurance requirements

Scope and evidence

Form the BV, register the business and obtain tax and payroll advice before trading. Complete the site-specific environmental-plan and permit check, including wastewater, ventilation, noise and electrical and fire requirements. Aqueous equipment does not establish blanket exemption. Contract with a compliant specialist and assess the environmental and custody obligations that remain with the company.

Decision and controls

Obtain actual garment-custody, public liability, employee-related and business interruption cover, with limits and exclusions reviewed. Publish appropriate customer scope, complaints and privacy information under legal advice. No licence, policy or adviser appointment is secured. VAT is modelled at twenty-one percent; corporate tax holds 2026 rate assumptions and uses a conservative monthly positive-profit cash provision with no loss relief.

32 / OPERATIONS

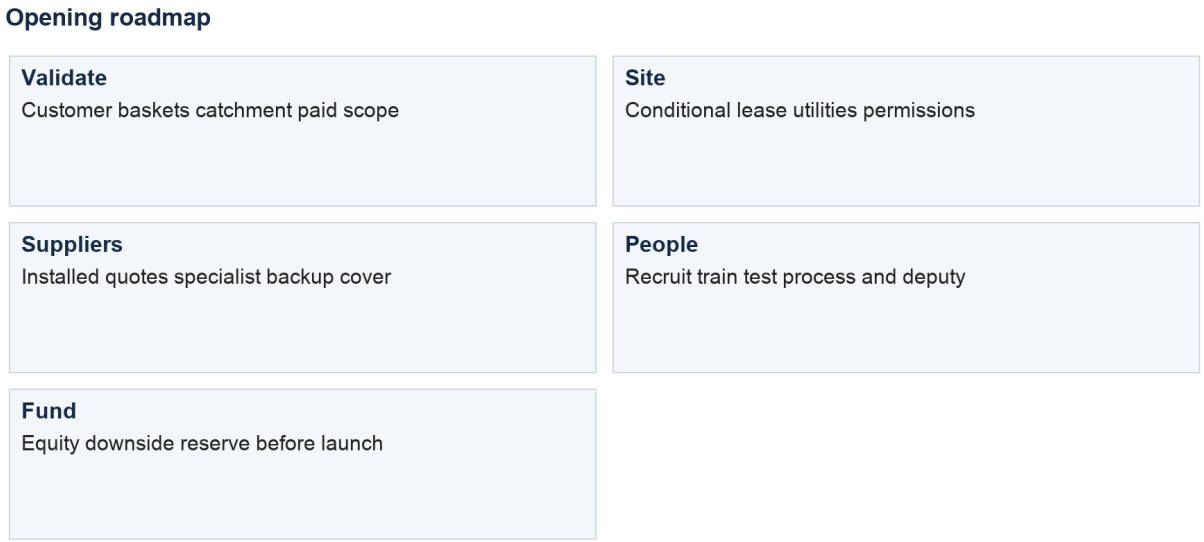
Opening roadmap

Scope and evidence

First validate customer baskets and candidate catchment, then obtain conditional site terms and process advice. Confirm the specialist and backup, seek installed equipment quotes, verify utilities, recruit staff and complete test production. No customer garment should be processed before permissions, competency and liability cover are established.

Decision and controls

The model starts in January 2027 as an assumption. A launch approval should require the proposed equity, working reserve and sufficient Downside cash cover, not only machine installation. Keep a signed evidence checklist for each gate. If delayed, rebuild the complete monthly model including paid salaries and holding costs. Do not move the date while leaving hidden original-period costs in place.



Proposed design; appointments contracts demand and quotes remain unverified.

33 / MANAGEMENT

Risks and management actions

Scope and evidence

The most immediate risks are unproven demand, incompatible textiles, slower finishing than assumed, specialist delay, equipment outage, wage inflation and a cash shortfall. The owner should keep acceptance limits, competence records and a deputy roster. The specialist contract must specify custody, remedies and turnaround, with a reviewed backup.

Decision and controls

Funding and site evidence precede irreversible commitments. Monitor cash, accepted tickets, processing minutes, rework and overdue office invoices monthly. Pause additional acceptance if workload exceeds usable hours and stop unfunded spending before cash is exhausted. Insurance does not automatically reimburse every incident. No forecast recovery proceeds or refund claim is booked to offset a loss. Model v1.0 Base Year 1 net revenue is €386,688, net loss (€57,691), minimum company cash €69,643 and additional funding for the reserve 0.00. Downside minimum cash is (€301,985) and reserve funding gap €331,985. Upside minimum cash is €92,166; Case results include legitimate losses; no profitability target is forced. No rescue equity is booked.

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Research and evidence

Scope and evidence

Research reviewed on 3 October 2026 uses primary Dutch government and tax sources for VAT, corporate rates, director pay, minimum wage, leave, holiday allowance, working hours and environmental site or solvent rules. These sources establish relevant context, not local customer demand or equipment throughput. Published 2026 references are held as forecast assumptions and must be refreshed before January 2027 payroll or trading.

Decision and controls

The dry-cleaning industry reference workbook, design and builder were inspected directly for ticket mix, staffing and service-cost structure. The model was rebuilt for one Amsterdam plant with paid hours, monthly cash, balance sheets and three cases. It does not import the reference multi-store DCF or claim its margins as evidence. The approved template and actual accepted café Word, workbook, results and retained JavaScript were inspected as production references.

NL VAT https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/btw/tarieven_en_vrijstellingen/tarieven_en_vrijstellingen

NL corporate tax https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/winst/vennootschapsbelasting/tarieven_vennootschapsbelasting

NL director pay https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/prive/vermogen_en_aanmerkelijk_belang/aanmerkelijk_belang/loon_en_aanmerkelijk_belang/

NL wage July 2026 https://www.government.nl/themes/work/minimum-wage/minimum-wage-amounts

NL holiday pay https://business.gov.nl/staff/terms-of-employment/paying-holiday-allowance-to-your-staff/

NL leave https://business.gov.nl/staff/terms-of-employment/holiday-entitlement-for-employees/

NL site permissions https://business.gov.nl/sustainable-business/environment/your-business-and-the-environment/

NL solvent rules https://business.gov.nl/regulations/environmental-regulations-governing-use-solvents/

NL working hours https://business.gov.nl/staff/terms-of-employment/working-hours-act/

35 / APPENDIX B

Quotes and assumptions

Scope and evidence

No installed equipment quote, lease offer, contractor terms, insurance policy, staffing appointment or customer order exists in the supplied evidence. Every commercial input is a planning assumption. Retained inputs identify each basis and all three cases. The plant budget, acquisition ramp and handling minutes are particularly important to validate before committing capital.

Decision and controls

Obtain itemised quotes and test processing before revising the model. Record source date, scope, tax and exclusions; replace the relevant assumption in the persistent input file or through explicit workbook import. No hidden automatic import occurs. Preserve deliberate zero and blank inputs, and treat incomplete selected inputs as unavailable rather than silently turning them into favourable outcomes. Plant cycle throughput and service-time trials must support the paid-hour caps; equipment capacity remains unquoted and could impose a lower practical limit.

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Startup costs and funding

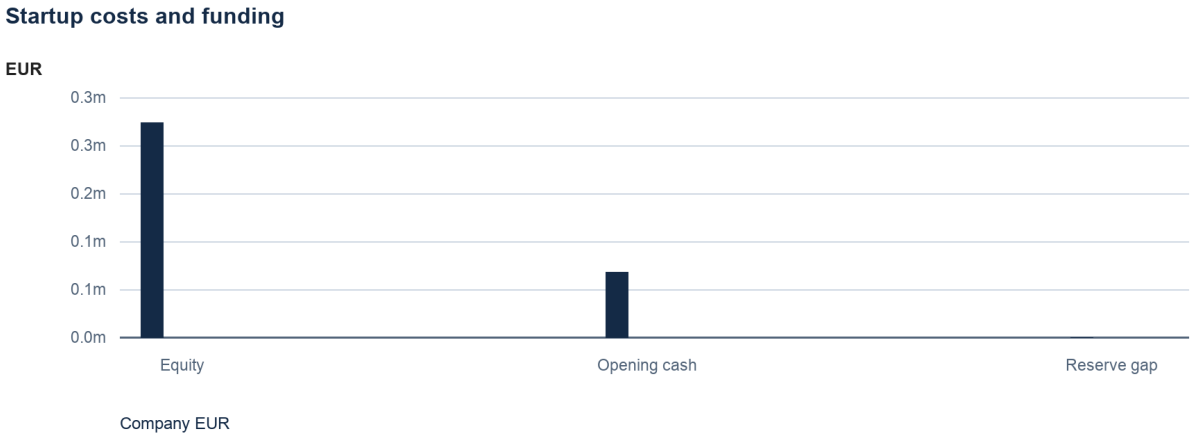
Scope and evidence

Opening cash uses include equipment and fitout, preopening expense, assumed input VAT and a refundable site deposit. All amounts are unquoted planning budgets. A proposed EUR 300,000 equity contribution is the only funding source; it is not secured. No startup borrowing, interest, automatic overdraft or balancing capital injection is booked.

Decision and controls

The model holds recoverable VAT credits without assuming a cash refund and pays positive prior-month balances. Actual VAT filing and eligibility need accountant confirmation. Keep sufficient cash for payroll while tickets ramp. Negative forecast cash is an unfunded shortfall and reserve policy is an additional prudence amount, not a facility. Commit the plant only after this funding question is resolved. Model v1.0 Base Year 1 net revenue is €386,688, net loss (€57,691), minimum company cash €69,643 and additional funding for the reserve 0.00. Downside minimum cash is (€301,985) and reserve funding gap €331,985. Upside minimum cash is €92,166; Case results include legitimate losses; no profitability target is forced. No rescue equity is booked.

Opening funding EUR	EUR
Proposed equity	**€300,000.00**
Preopening expense cash	(€15,000.00)
Preopening VAT cash	(€3,150.00)
Plant cash incl VAT	(€181,500.00)
Refundable deposit cash	(€9,000.00)
Opening cash	**€91,350.00**
Additional cash for reserve	**0.00**



Opening equity cash and additional company reserve funding. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Itemized startup costs

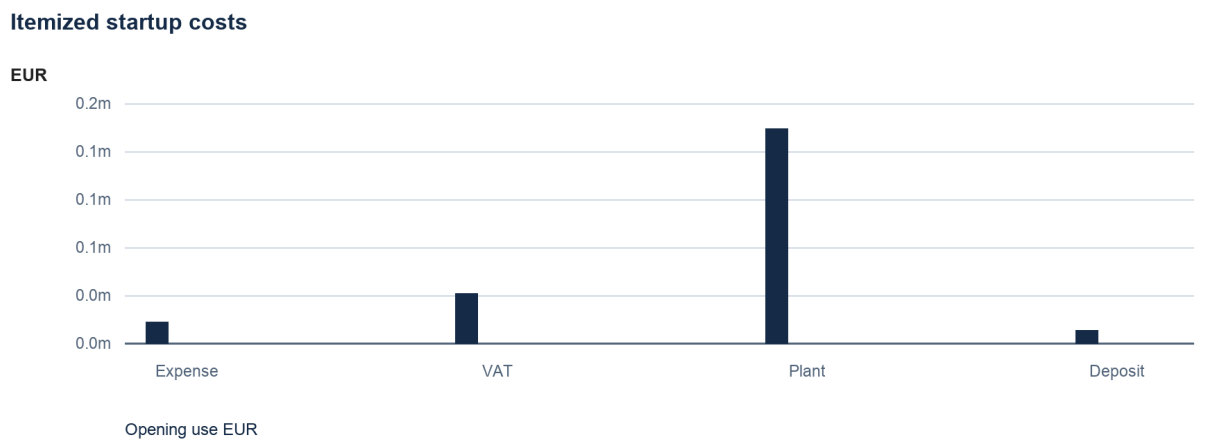
Scope and evidence

Opening net equipment comprises washer and dryer dosing systems, finishing equipment, fitout and tagging or point-of-sale tools. Preopening formation, training, acquisition and testing are expensed; ordinary operating maintenance is separate. The deposit stays as an asset. The capital contingency is contained in the equipment allowance rather than being counted again as cash.

Decision and controls

Supplier quotes must identify installed work, tax, warranties, electrical and drainage modifications and commissioning. The current allocation is an estimate with no promised machine capacity. Additional assets in month twenty-five are explicit cash capex and separately depreciated. They do not grant additional handling hours or justify increasing served tickets without another model change.

Base opening use EUR	EUR
Formation	€3,000.00
Staff training	€4,500.00
Launch acquisition	€4,500.00
Testing and commissioning	€3,000.00
Washer dryer dosing	€50,000.00
Finishing	€35,000.00
Site fitout	€50,000.00
POS tagging	€15,000.00
Total preopening net	**€15,000.00**
Total plant net	**€150,000.00**
Startup input VAT	€34,650.00
Refundable deposit	€9,000.00
Total opening use	**€208,650.00**



Opening cash uses including eligible input VAT. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Owner personal survival budget

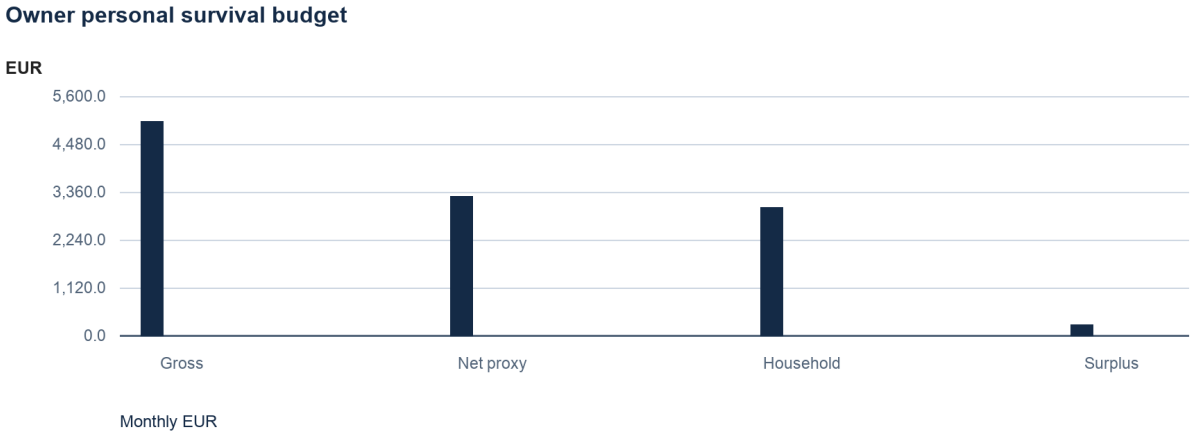
Scope and evidence

The paid owner gross salary is a company cost. A sixty-five-percent net-pay proxy illustrates personal receipts after deductions and is not a Dutch payroll calculation. The proposed monthly household budget is EUR 3,000 split between housing, food, transport, health and other costs. Personal spending is not a second company expense.

Decision and controls

The owner must verify actual tax, pension, private commitments and any income needed during preopening preparation. Gross company salary does not equal cash available at home. A positive proxy surplus is not proof that the owner can invest the proposed equity. Do not take dividends or personal withdrawals from company cash while the funding reserve remains unresolved.

Monthly Year 1 EUR	EUR
Gross pay	€5,000.00
Net pay proxy	€3,250.00
Housing	€1,700.00
Food	€550.00
Transport	€180.00
Health	€170.00
Other	€400.00
Total household	**€3,000.00**
Budget surplus	**€250.00**



Year 1 monthly personal illustration. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Financing terms and security

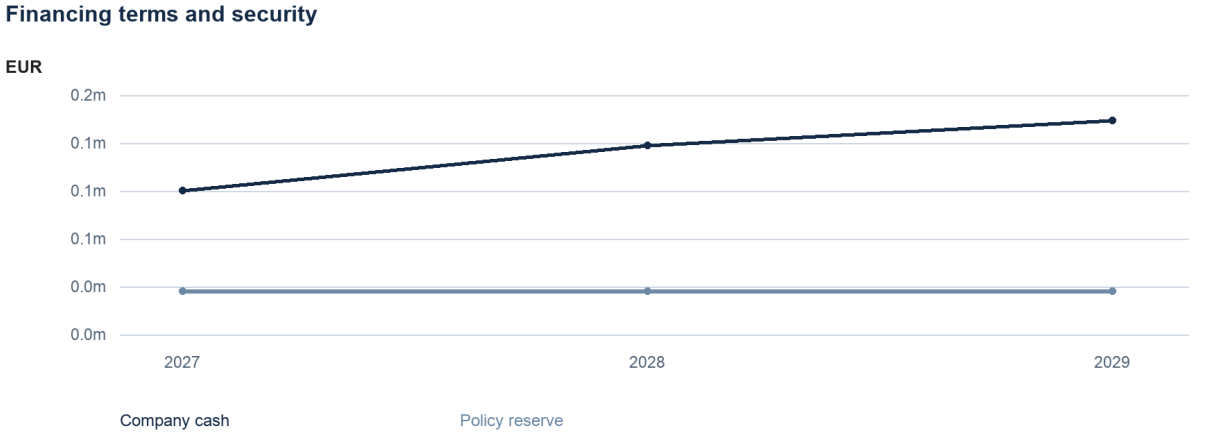
Scope and evidence

Only uncommitted equity is proposed. There is no lender term sheet, collateral pledge, repayment plan or interest charge because no borrowing is forecast. The internal EUR 30,000 cash policy is not a credit line. Additional funding needed to maintain it remains outside the booked model.

Decision and controls

The funding reviewer should examine installed quotes and the Downside case before agreeing equity conditions. A negative balance is an operating deficit, not approved bank borrowing. Any actual debt arrangement needs fees, interest, repayment, covenants and security schedules integrated into profit, cash and financial position. No such terms are invented for this plan.

Company funding only	EUR
Proposed equity	**€300,000.00**
Loan facility	0.00
Internal cash reserve	€30,000.00
Minimum company cash	€69,643.00
Additional cash for reserve	**0.00**



Year-end cash versus internal policy reserve. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Revenue forecast and capacity

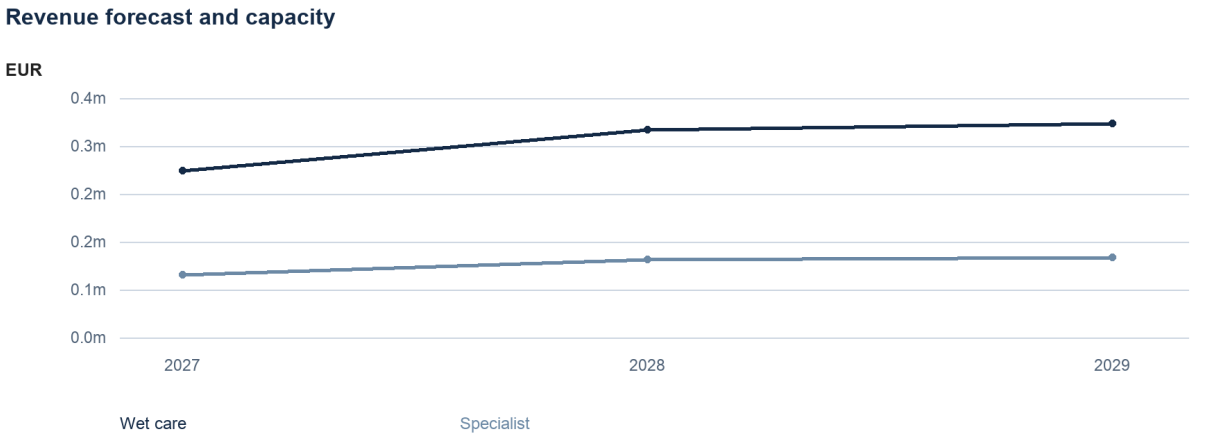
Scope and evidence

Monthly revenue is served tickets multiplied by the two net service prices and annual escalation. Demand follows the explicit ramp and annual growth, but served tickets are the minimum of demand, production-hour capacity and counter-hour capacity. Specialist work still uses handling capacity. All additional demand beyond these limits is unserved and unbilled.

Decision and controls

The Base production allowance is fifteen minutes per ticket and the counter allowance eight minutes. Paid hours and the usable-hours haircut create the limits. These are unvalidated planning rates rather than observed productivity. Higher demand cannot create free labour. Evidence of slower finishing or larger baskets should reduce capacity before budgets are revised, even if the proposed ticket price looks attractive.

Base tickets and income	2027	2028	2029
Served tickets	14,061.38	16,972.80	16,972.80
Unserved tickets	338.62	2,803.20	3,396.48
Production hours	3,515.35	4,243.20	4,243.20
Available production hours	4,243.20	4,243.20	4,243.20
Wet-care net EUR	€281,227.64	€349,639.68	€360,128.87
Specialist net EUR	€105,460.36	€131,114.88	€135,048.33
Total net revenue EUR	**€386,688.00**	**€480,754.56**	**€495,177.20**



Annual or year-end 2027 to 2029. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Costs and projected profit

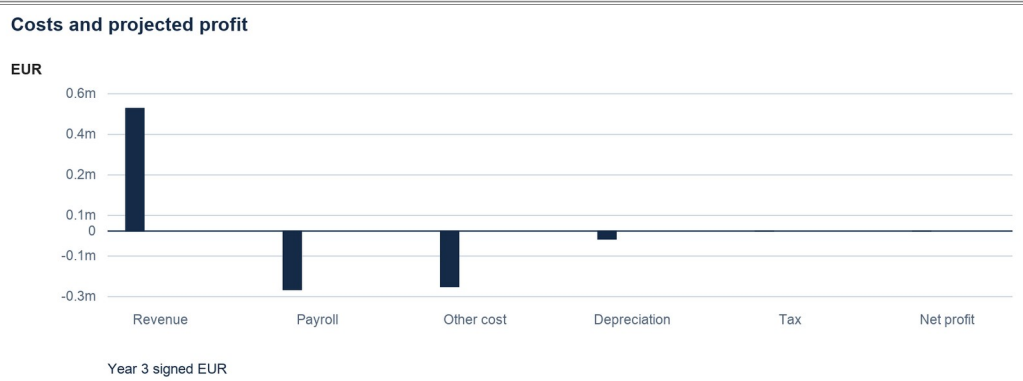
Scope and evidence

Payroll includes the paid owner, three staff and employer allowance in every month. Other cash costs are occupancy, power and water, accounting and software, acquisition, maintenance, insurance, wet-care supplies and outsourced processing. Rent and insurance receive no input VAT credit in the conservative planning treatment. No consumables inventory or supplier payable financing is assumed.

Decision and controls

Depreciation is noncash and follows explicit asset lives. Tax is a monthly positive-profit payment proxy with nineteen-percent lower rate and twenty-five-point-eight percent above one twelfth of the EUR 200,000 threshold, ignoring losses. This is a conservative forecast convention, not a filed annual assessment. Profits or losses must follow the verified model rather than a target margin. Model v1.0 Base Year 1 net revenue is €386,688, net loss (€57,691), minimum company cash €69,643 and additional funding for the reserve 0.00. Downside minimum cash is (€301,985) and reserve funding gap €331,985. Upside minimum cash is €92,166; Case results include legitimate losses; no profitability target is forced. No rescue equity is booked.

Base profit EUR	2027	2028	2029
Net service revenue	€386,688.00	€480,754.56	€495,177.20
Payroll	(€224,100.00)	(€230,823.00)	(€237,747.69)
Other operating costs	(€190,266.50)	(€218,765.08)	(€225,328.03)
EBITDA	**(€27,678.50)**	**€31,166.48**	**€32,101.48**
Depreciation	(€30,000.00)	(€30,000.00)	(€33,000.00)
Profit before tax	**(€57,678.50)**	**€1,166.48**	**(€898.52)**
Tax provision	(€12.29)	(€221.63)	0.00
Net profit	**(€57,690.79)**	**€944.85**	**(€898.52)**



Year 3 signed profit components; profit is the result not an added expense. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Profit and loss forecast

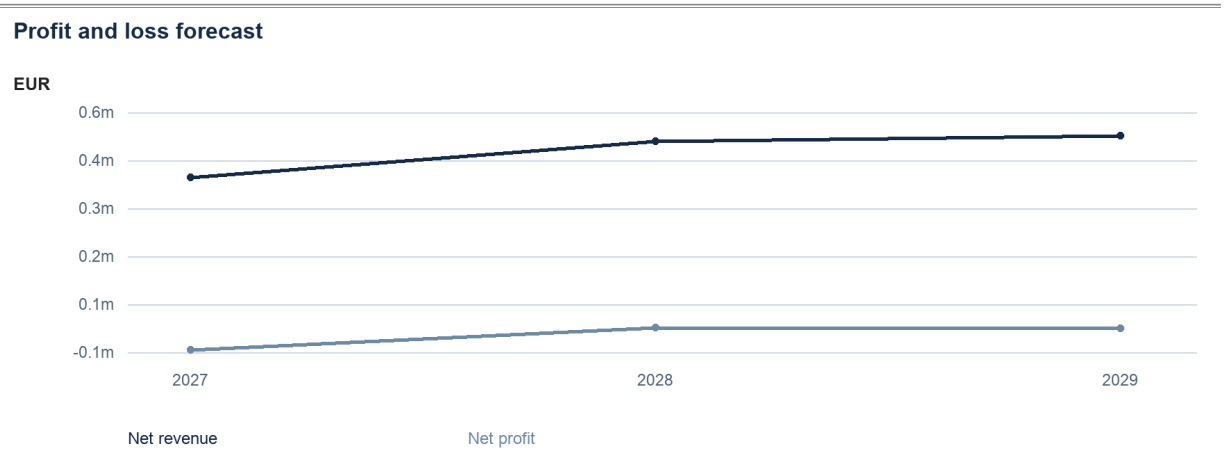
Scope and evidence

Net revenue excludes VAT. Paid payroll and net operating costs produce EBITDA, followed by equipment depreciation and the positive-profit tax provision. No funding equity is revenue, and no VAT recovery is profit. The annual statements sum monthly income and expense with no balancing plug.

Decision and controls

The three cases vary demand, ramp, mix, ticket prices, labour minutes, usable hours and costs. All preserve paid headcount. A stronger demand case may remain limited by production capacity. Read profit together with the cash schedule, because opening plant expenditure and invoice timing are absent from EBITDA but affect the ability to fund operations.

Base profit EUR	2027	2028	2029
Net service revenue	€386,688.00	€480,754.56	€495,177.20
Payroll	(€224,100.00)	(€230,823.00)	(€237,747.69)
Other operating costs	(€190,266.50)	(€218,765.08)	(€225,328.03)
EBITDA	**(€27,678.50)**	**€31,166.48**	**€32,101.48**
Depreciation	(€30,000.00)	(€30,000.00)	(€33,000.00)
Profit before tax	**(€57,678.50)**	**€1,166.48**	**(€898.52)**
Tax provision	(€12.29)	(€221.63)	0.00
Net profit	**(€57,690.79)**	**€944.85**	**(€898.52)**



Annual or year-end 2027 to 2029. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Cash flow and financial position

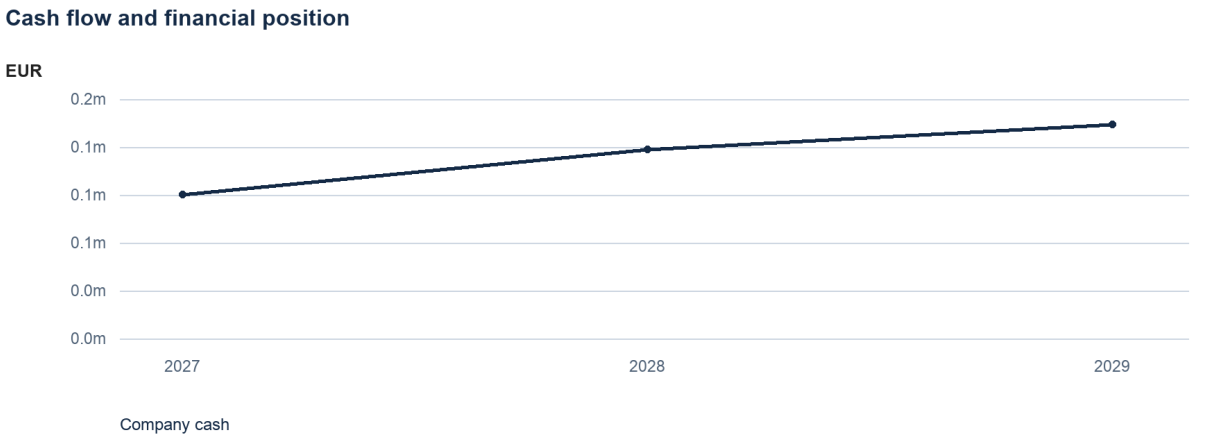
Scope and evidence

Cash opens after gross startup cash uses. Signed customer receipts, payroll, other expenses including eligible VAT, tax, VAT settlement and capital cash spending bridge to closing cash. Receivables contain the following-month office share. VAT credit is an asset until used, not assumed immediate cash.

Decision and controls

Financial position contains company cash or an explicit unfunded deficit, receivables, VAT credits, deposit and net equipment. Liabilities are positive VAT balance; equity is opening paid capital and retained earnings. The balance difference should be zero throughout the horizon. No customer garments are recognised as owned assets, and no overdraft is invented to disguise a cash deficit.

Signed cash EUR	2027	2028	2029
Opening cash	**€91,350.00**	**€98,757.57**	**€129,715.87**
Finished order receipts gross	€463,186.06	€581,571.83	€599,018.98
Payroll outflow	(€224,100.00)	(€230,823.00)	(€237,747.69)
Other operating outflow	(€221,780.47)	(€256,010.48)	(€263,690.80)
VAT payment outflow	(€9,885.74)	(€63,558.41)	(€62,315.16)
Tax payment outflow	(€12.29)	(€221.63)	0.00
Equipment cash outflow	0.00	0.00	(€18,150.00)
Display rounding only	€0.01	(€0.01)	0.00
Closing cash	**€98,757.57**	**€129,715.87**	**€146,831.20**



Annual or year-end 2027 to 2029. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Cash flow forecast months one to six

Scope and evidence

The first six operating months cover January to June 2027. The table uses signed cash values to cents. Opening cash plus the cash rows equals closing cash exactly after a separately labelled display-rounding row, when needed. That row only reconciles cent presentation and has no financial-model effect.

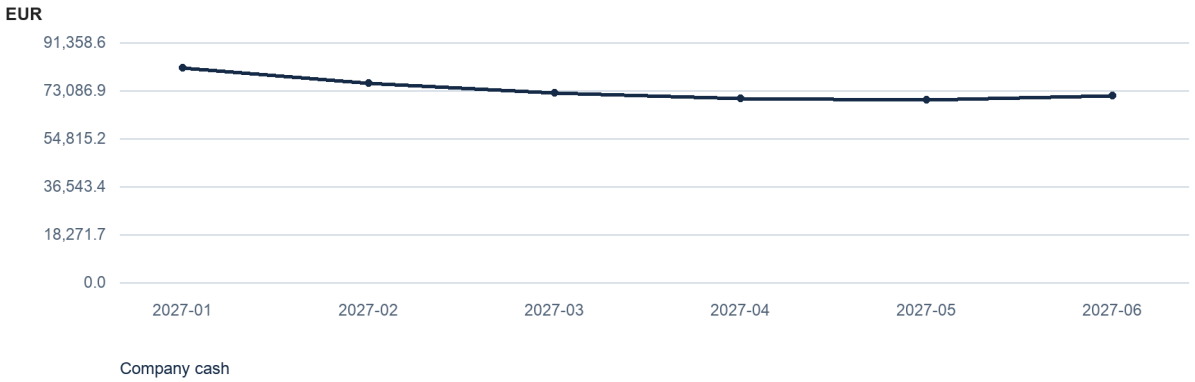
Decision and controls

The acquisition ramp starts below mature demand while all payroll and occupancy are paid. Household receipts are primarily collected on completion; a defined office share remains until the next month. Input VAT may absorb opening credits. Review collection and rejected demand against actual orders each month before spending the reserve on a faster marketing ramp.

Signed cash EUR	2027-01	2027-02	2027-03
Opening cash	**€91,350.00**	**€81,570.20**	**€75,961.60**
Finished order receipts gross	€23,958.00	€28,798.00	€31,218.00
Payroll outflow	(€18,675.00)	(€18,675.00)	(€18,675.00)
Other operating outflow	(€15,062.80)	(€15,731.60)	(€16,400.40)
VAT payment outflow	0.00	0.00	0.00
Tax payment outflow	0.00	0.00	0.00
Equipment cash outflow	0.00	0.00	0.00
Display rounding only	0.00	0.00	0.00
Closing cash	**€81,570.20**	**€75,961.60**	**€72,104.20**

Signed cash EUR	2027-04	2027-05	2027-06
Opening cash	**€72,104.20**	**€69,998.00**	**€69,643.00**
Finished order receipts gross	€33,638.00	€36,058.00	€38,478.00
Payroll outflow	(€18,675.00)	(€18,675.00)	(€18,675.00)
Other operating outflow	(€17,069.20)	(€17,738.00)	(€18,406.80)
VAT payment outflow	0.00	0.00	0.00
Tax payment outflow	0.00	0.00	0.00
Equipment cash outflow	0.00	0.00	0.00
Display rounding only	0.00	0.00	0.00
Closing cash	**€69,998.00**	**€69,643.00**	**€71,039.20**

Cash flow forecast months one to six



January to June 2027 company cash. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Cash flow forecast months seven to twelve

Scope and evidence

July to December 2027 continue the same paid staffing, VAT and credit conventions. Ticket growth is not a licence to accept more workload than the production and counter caps. The annual Year 1 cash bridge reconciles the same monthly series rather than using an independent simplified estimate.

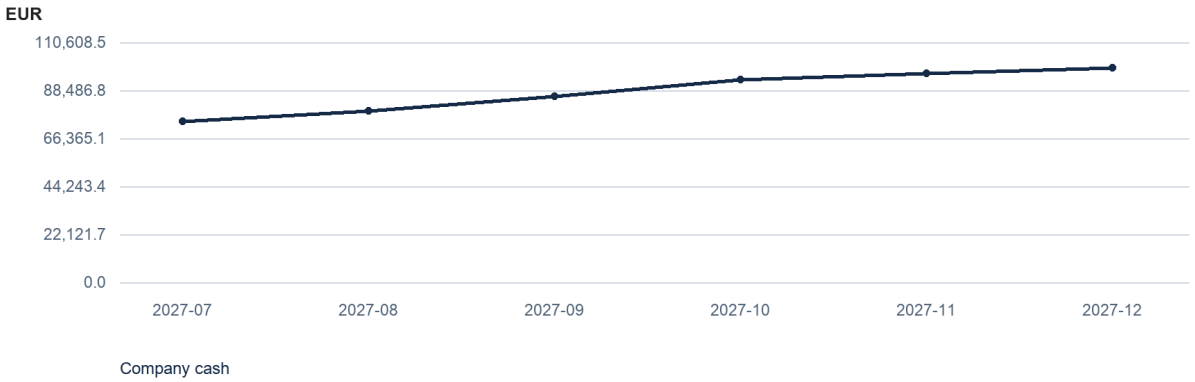
Decision and controls

The last month of office invoices remains in receivables at year end. It is collected next month in the operating schedule and is not treated as a permanent loss. Positive VAT balances are paid the following month. This timing can cause cash and profit to differ, so a year-end profit figure alone cannot establish available funding.

Signed cash EUR	2027-07	2027-08	2027-09
Opening cash	**€71,039.20**	**€74,186.60**	**€79,085.20**
Finished order receipts gross	€40,898.00	€43,318.00	€45,738.00
Payroll outflow	(€18,675.00)	(€18,675.00)	(€18,675.00)
Other operating outflow	(€19,075.60)	(€19,744.40)	(€20,413.20)
VAT payment outflow	0.00	0.00	0.00
Tax payment outflow	0.00	0.00	0.00
Equipment cash outflow	0.00	0.00	0.00
Display rounding only	0.00	0.00	0.00
Closing cash	**€74,186.60**	**€79,085.20**	**€85,735.00**

Signed cash EUR	2027-10	2027-11	2027-12
Opening cash	**€85,735.00**	**€93,298.83**	**€96,240.11**
Finished order receipts gross	€46,955.74	€47,064.16	€47,064.16
Payroll outflow	(€18,675.00)	(€18,675.00)	(€18,675.00)
Other operating outflow	(€20,712.82)	(€20,712.82)	(€20,712.82)
VAT payment outflow	0.00	(€4,730.96)	(€5,154.78)
Tax payment outflow	(€4.10)	(€4.10)	(€4.10)
Equipment cash outflow	0.00	0.00	0.00
Display rounding only	€0.01	0.00	0.00
Closing cash	**€93,298.83**	**€96,240.11**	**€98,757.57**

Cash flow forecast months seven to twelve



July to December 2027 company cash. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Financial position summary

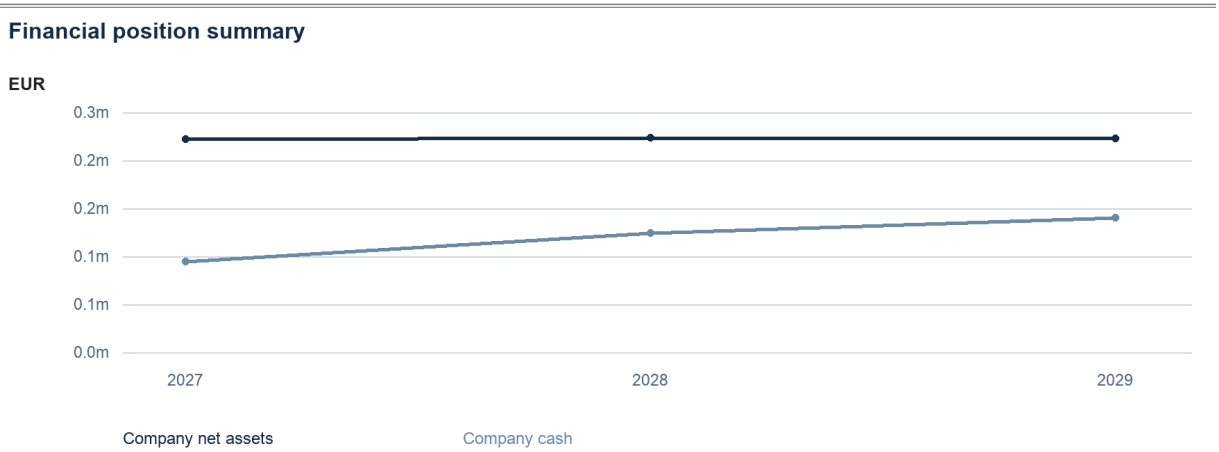
Scope and evidence

Year-end balances reflect the last monthly cash, office receivables, recoverable VAT, refundable deposit and remaining plant book value. Depreciation reduces the asset and retained earnings through expense. Uncommitted funding is shown as a proposed model source only, not evidence of a completed capital transfer.

Decision and controls

Negative cash is explicitly displayed as an unfunded deficit in the forecast; it requires new authorised funding before operations continue. The accounting identity still explains the deficit without a fabricated loan. No customer garments, brand goodwill or unsupported intangible value is added. The independent check and workbook monthly reconciliations should be read alongside these annual snapshots.

Year-end company position EUR	2027	2028	2029
Cash asset or deficit	€98,757.57	€129,715.87	€146,831.20
Gross office receivables	€4,706.42	€4,847.61	€4,993.04
VAT credit	0.00	0.00	0.00
Refundable deposit	€9,000.00	€9,000.00	€9,000.00
Net equipment	€120,000.00	€90,000.00	€72,000.00
Total assets incl deficit	**€232,463.99**	**€233,563.48**	**€232,824.24**
VAT payable	€5,154.78	€5,309.42	€5,468.70
Paid-in equity	€300,000.00	€300,000.00	€300,000.00
Retained earnings	(€72,690.79)	(€71,745.94)	(€72,644.46)
Liabilities and equity	**€232,463.99**	**€233,563.48**	**€232,824.24**
Balance difference	**0.00**	**0.00**	**0.00**



Annual or year-end 2027 to 2029. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

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Break even and scenarios

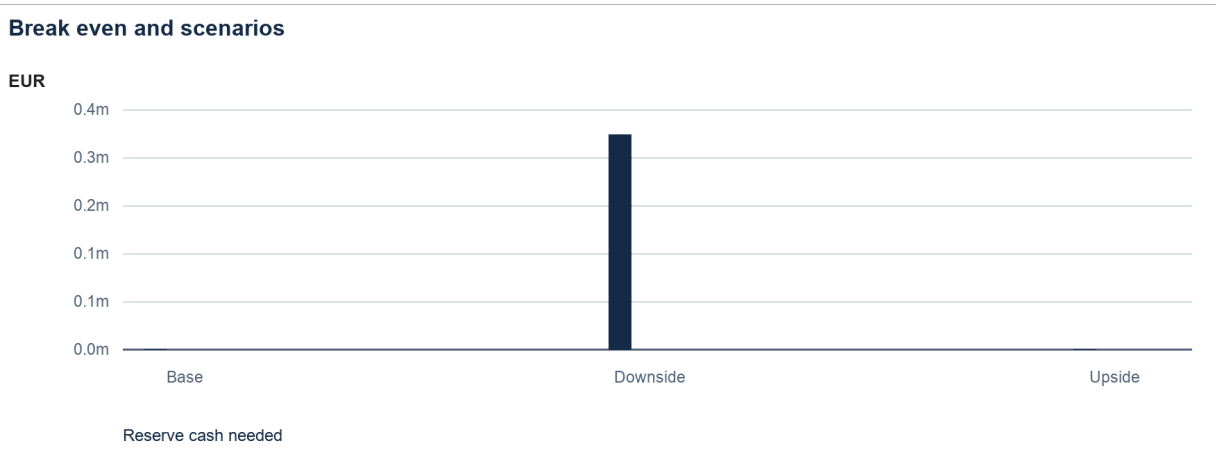
Scope and evidence

EBITDA break-even tickets equal paid payroll plus fixed net operating costs divided by weighted ticket contribution before those costs. It excludes depreciation, tax, working-capital timing and capital cash needs. Compare the result with production and counter capacity, not only the mature demand assumption. The measure is an operating estimate, not cash break-even.

Decision and controls

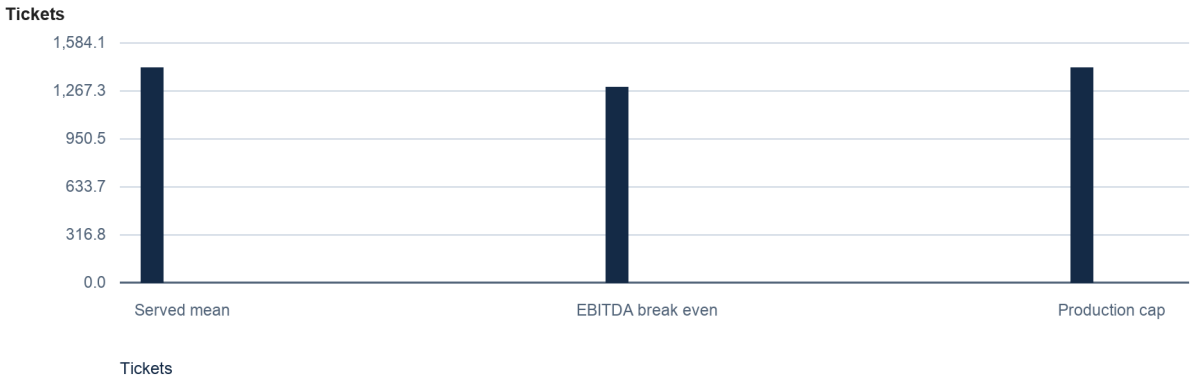
The Base, Downside and Upside comparisons are linked live in the workbook, with dated captured inputs and a stale indicator. Changing any case driver or model metadata requires refreshing results, Word tables and visuals. A reserve funding gap is a legitimate conclusion. Do not reduce owner salary to zero or add rescue capital to force an attractive result. Base Year 3 monthly EBITDA break-even is 1287.69 tickets versus production cap 1414.40 and counter cap 1547.00. Cash break-even also requires tax capital and working-capital cover. Model v1.0 captured 2026-10-03.

Captured v1.0 case	Year 3 profit EUR	Minimum cash EUR	Reserve gap EUR
Base	(€898.52)	€69,643.00	0.00
Downside	(€130,739.04)	(€301,984.76)	€331,984.76
Upside	€37,478.60	€92,166.38	0.00
Base operating estimate	**2027**	**2028**	**2029**
EBITDA break-even monthly tickets	1,287.69	1,287.69	1,287.69
Production monthly ticket cap	1,414.40	1,414.40	1,414.40



Captured case additional funding for internal reserve. EUR. Model v1.0 captured 2026-10-03. Negative cash is an unfunded deficit.

Year3 monthly ticket economics and capacity



Year3 expected monthly tickets. EBITDA break-even excludes depreciation tax working-capital and capex cash. Model v1.0 captured 2026-10-03.

Model guide and completion

Scope and evidence

Open the Excel Inputs sheet, select a case and edit blue values. All three monthly cases and annual statements calculate from their own case inputs. Summary follows the selector. Scenarios compares live results and preserves a dated snapshot with a stale indicator covering all inputs and metadata. The forecast supports January 2027 to December 2029 only; changing the start without rebuilding horizon logic flags unavailable.

Decision and controls

Retained build_model.mjs and inputs.json reproduce the model. Use the explicit --import-inputs workbook path option to transfer edited case inputs and metadata before rebuilding. Subsequent rebuilds preserve persisted values and only add absent default keys; deliberate zeros or nulls are not replaced. Refresh exported results, numerical visuals, Word narrative and native contents together. The company needs evidence, permissions and committed funding before launch; this plan does not supply those approvals.