Parking Garage Business Plan

Spree Parking

DOCUMENT GUIDE

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A complete business plan and its supporting financial model.

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Decision and scope

A proposed lease and operation of an existing Berlin garage. This plan supports a conditional funding decision and separates researched local rules from unvalidated site and commercial assumptions.

No founder credentials, contracts or funding commitments have been supplied. All financial outputs are planning estimates. Lease commitment requires verified operating rights, legal use, paid demand, condition and funded obligations.

01 / OVERVIEW

Executive summary

Berlin leased garage operation

Spree Parking is a proposed operator of an existing 180-space garage in Berlin. It would lease the facility rather than buy or build it. Sixty spaces are reserved exclusively for monthly subscribers; 120 spaces serve short stays. Automated gates and payment support a 16-hour daily public service, with a paid owner manager, one attendant and contracted remote support. This plan supports a conditional lease and funding decision, not a claim that premises or demand have been secured. Base Year 1 net sales are EUR 531,676, EBITDA EUR 160,738 and net profit EUR 78,419. Minimum cash is EUR 118,880. Downside produces a EUR 431,289 funding gap. Base viability is conditional on measured paid occupancy and lease costs; do not sign on an unvalidated sales case.

Decision	Evidence needed
Concept	Existing permitted garage; no construction or acquisition
Scope	Berlin mixed residential and commercial catchment
Forecast	January 2027 to December 2029 in EUR
Commitment gate	Verified legal use, landlord works allocation, demand and funds

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

02 / BUSINESS

Business details

Berlin leased garage operation

Spree Parking is a working name for a proposed German GmbH. Incorporation, ownership, tax registration, banking and trade notification are outstanding. No real address, contact person or trading history has been supplied. The company would sell parking access on its own account; the property owner would retain ownership and structural obligations defined by the lease. [S10]

Field	Status
Legal name and form	Working name; GmbH proposed
Address and contact	Site and contact details not supplied
Established	Not established; target January 2027 opening
Shareholders and management	Identities and ownership pending
VAT and tax registration	Pending before operation
Website and advisers	Not appointed or registered

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

03 / STRATEGY

Business concept and objectives

Berlin leased garage operation

Provide clearly priced off-street parking with reliable entry, exit and assistance. Avoid reliance on oversold subscriptions, event windfalls, EV charging or advertising income. Site selection must show affordable rent at conservative paid occupancy. The operating objective is to reconcile each gate visit to payment daily and keep designated accessible bays available within the legal 180-space count. Capacity will be reduced if a survey shows fewer usable bays.

Milestone	Acceptance criterion
Before lease	Complete permits survey and 14-day hourly traffic study
Before opening	Test payments intercom emergency release and capacity controls
First quarter	Weekly tariff occupancy and cash review
Year 3	Cash above reserve and funded equipment renewal
Expansion	Only after verified repeatable site economics

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

04 / STRATEGY

Business model canvas

Berlin leased garage operation

Revenue is net monthly access fees and short-stay tickets. Dedicated monthly spaces are never sold again to transient users. The operator pays lease rent, staff, monitoring, utilities, repairs, payment fees and administration. Existing landlord building systems are not purchased. Partners are requirements for procurement, not named agreements.

Canvas block	Specific design
Customers	Local residents employees visitors and service drivers
Value	Known capacity clear price help on exit
Channels	Drive-up signage website and subscription enquiry
Relationships	Monthly access agreement and prompt dispute resolution
Revenue	Subscription fees plus transient visits
Resources	Lease rights 180 spaces gates payment terminals paid staff
Activities	Access billing safety inspections cash reconciliation
Partners	Landlord gate supplier remote support accountant trades
Costs	Rent payroll maintenance energy card fees finance

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05 / STRATEGY

SWOT and longer term goals

Berlin leased garage operation

S1 is a simple two-stream offer; S2 is disjoint capacity allocation. W 1 is unvalidated demand and W 2 a fixed rental commitment. O 1 is residents without private parking and O 2 predictable visitor access. T 1 is established operator tariffs, T 2 transit substitution and T 3 latent building defects or closure. Years four and five lie outside the financial horizon: additional sites require a full new forecast and signed operating rights.

Finding	Action
S1 Clear offer	Publish gross tariffs and restrictions at entry
W 1 No demand evidence	Audit hourly occupancy and paid ticket history
O 1 Resident access	Test willingness to pay before subscription sales
T 1 Established rivals	Compete on site fit and reliability rather than claims
Year 5 goal	Consider second lease only after funded base operation

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06 / STRATEGY

TOWS strategy matrix

Berlin leased garage operation

Combine disjoint capacity controls with regular subscribers, and test demand before accepting fixed rent. Lease obligations must not be financed by hoped-for future customers. Slow subscription uptake or a maintenance closure should trigger rent renegotiation or rejection before signing; committed funding is a separate gate.

Pair	Action
SO S2 O 1	Dedicate 60 bays to subscribers without overselling
WO W 1 O 2	Collect hourly paid-visit evidence for a shortlisted site
ST S1 T 1	Publish clear hourly cap and help process
WT W 2 T 3	Condition lease on surveys permits and funded safety works

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07 / STRATEGY

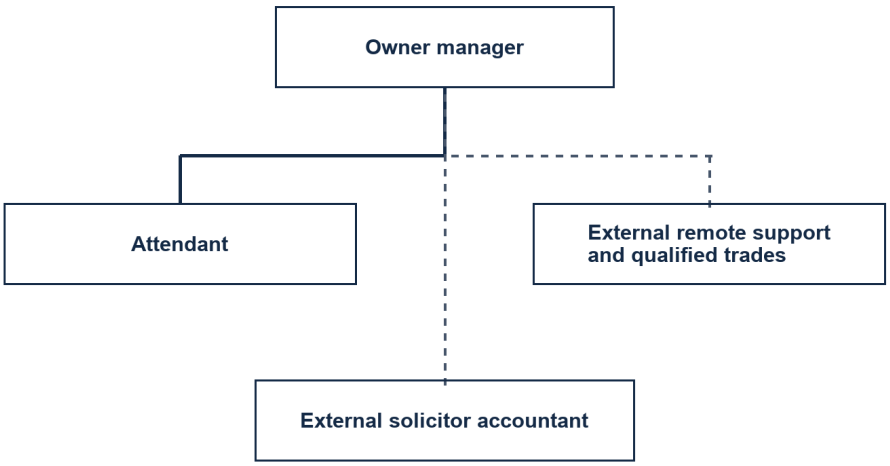
Owner and management

Berlin leased garage operation

The owner manager works 32 hours weekly and receives EUR 3,000 gross monthly. One attendant works 40 hours weekly at EUR 2,900 gross. These are paid roles in all cases. The owner directs cash, tariffs, contractors and compliance; the attendant inspects the site, helps customers and logs incidents. The public service operates 112 hours weekly, so these 72 hours do not imply continuous physical staffing. Automated systems and a contracted remote help service cover the remaining periods, sickness and leave. No security guarding is represented.

Role	Responsibility
Owner manager 32 h	Finance controls landlord contact tariff and compliance
Attendant 40 h	Walk-throughs customer help basic cleaning incident logs
External remote support	Intercom exit faults and escalation service
External qualified trades	Electrical gate fire ventilation servicing
Accountant and solicitor	Payroll tax lease and consumer terms

Reporting hierarchy



Author analysis. Evidence and planning hypotheses are identified in the narrative.

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

08 / PEOPLE

Owner and key personnel profiles

Berlin leased garage operation

No owner names, qualifications, prior income or financial capacity have been supplied. The plan requires evidence of access-control management, financial reconciliation and incident handling before appointment. Cash contributions are hypothetical and need proof of funds. Staff competence and external supplier insurance must be checked rather than filled with invented biographies.

Profile	Required evidence
Owner identity shares	Names beneficial ownership and capital availability
Experience	CV references operational and cash-control examples
Attendant skills	Safe site work customer assistance training
Qualifications	Task-specific evidence; regulated work outsourced
Personal income	Not disclosed; illustrative budget only
Advisers	Appointments scope credentials and insurance

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09 / MARKET

Target customers

Berlin leased garage operation

The primary subscription segment is residents and employees who need a reliable dedicated bay. Transient users are shoppers, business visitors and service drivers needing a short stay. No invented customer counts or commute shares support the forecast. Vehicle height, accessible route and entry constraints will determine whether each segment can use the actual garage.

Segment	Need and limitation
Residents	Dedicated monthly access;60-bay cap
Local employees	Recurring access subject to allocated capacity
Visitors	Clear short-stay price and exit assistance
Service drivers	Height and vehicle-size compliance
Excluded	Coach heavy goods valet storage and EV sales

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10 / CUSTOMER STRATEGY

Segmentation targeting and positioning

Berlin leased garage operation

Segment by visit duration, frequency, vehicle suitability and need for guaranteed capacity. Target routine monthly users and ordinary four-hour transient visits. Position on clearly communicated prices and functioning assistance. The proposed EUR 178.50 gross dedicated subscription needs evidence of site advantage and willingness to pay. The archived APCOA Alexa monthly page does not provide a current price or available contract terms. [S2]

STP step	Test
Segmentation	Monthly resident employee and transient visitor needs
Targeting	Eligible vehicles within permitted capacity
Positioning	Dedicated bay allocation transparent charges reliable exit
Validation	Interview 30 prospects and test real gross tariffs
Reject	No site advantage or demand insufficient for rent

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11 / CUSTOMER STRATEGY

Value proposition canvas

Berlin leased garage operation

Customer jobs include parking near a destination, knowing the cost and leaving without payment friction. Pains are uncertain availability, unclear day caps, faults and inaccessible routes. Gains are predictable access and responsive help. The proposed response is a reserved subscriber pool, clear tariff boards and contracted intercom support. These are design commitments, not measured customer preferences.

Canvas element	Design and validation
Jobs	Reach destination park and exit predictably
Pains	Full garage unclear price terminal fault
Gains	Dedicated access cost certainty usable route
Products	Monthly bay and transient ticket
Pain relief	Separate bay pools tariff at entry help line
Gain creation	Tested gates route information and incident response

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12 / MARKET

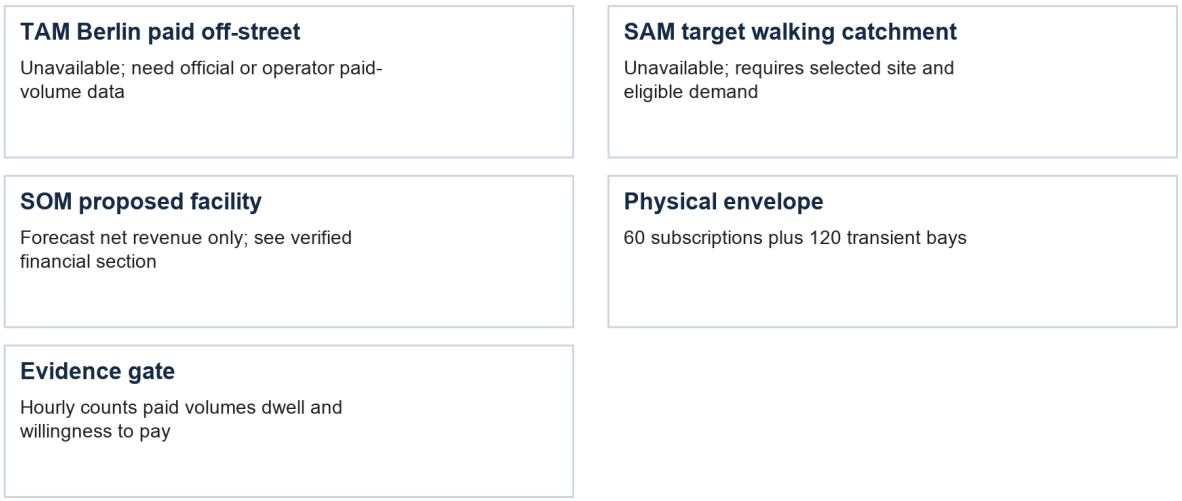
Market size and trends

Berlin leased garage operation

The TAM is annual paid off-street parking spend across Berlin; SAM is eligible spend in a future ten-minute walking catchment. Neither has a validated population, paid-visit total or spend estimate, so both monetary values remain unavailable. SOM is the modelled site sales envelope in 2027 and is explicitly a forecast, not proven market share. A 180-space lease does not establish demand. The scope diagram retains unavailable market estimates rather than inventing a numerical funnel. The modelled 2027 SOM envelope is EUR 531,676 net sales. TAM and SAM remain unavailable; no market-share percentage is implied.

Scope 2027 EUR net	Size or method
TAM Berlin paid off-street	Unavailable; need official or operator paid-volume data
SAM target walking catchment	Unavailable; requires selected site and eligible demand
SOM proposed facility	Forecast net revenue only; see verified financial section
Physical envelope	60 subscriptions plus 120 transient bays
Evidence gate	Hourly counts paid volumes dwell and willingness to pay

TAM SAM SOM scope and capacity limits



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13 / MARKET CONTEXT

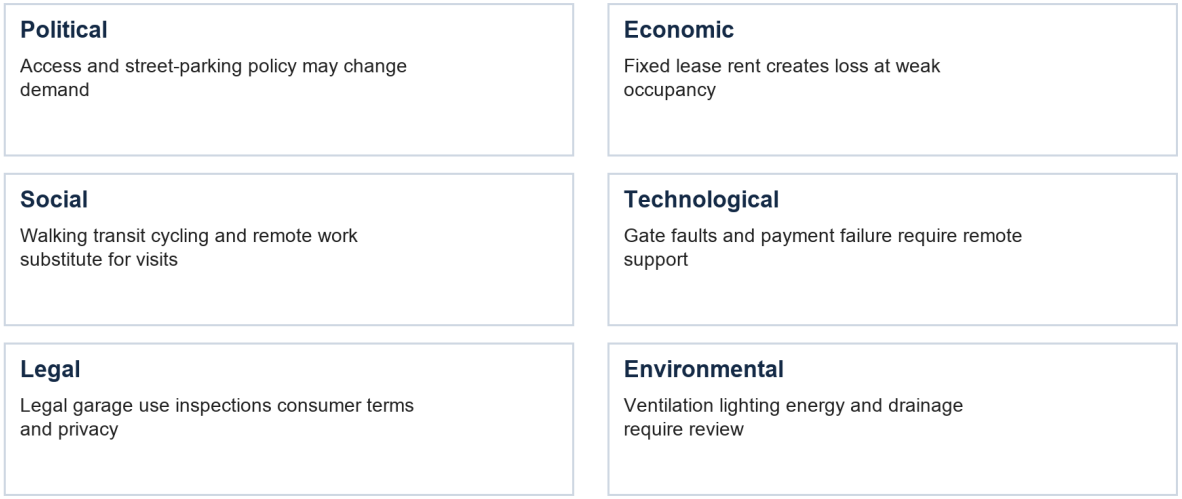
PESTLE analysis

Berlin leased garage operation

The business is exposed to city access policy, discretionary visits, changing mobility habits, payment reliability, building obligations and energy use. These influences translate to occupancy, costs and compliance gates. Local operator tariffs demonstrate alternatives but do not prove demand. [S1 S3 S7 S8 S11]

Factor	Business implication
Political	Access and street-parking policy may change demand
Economic	Fixed lease rent creates loss at weak occupancy
Social	Walking transit cycling and remote work substitute for visits
Technological	Gate faults and payment failure require remote support
Legal	Legal garage use inspections consumer terms and privacy
Environmental	Ventilation lighting energy and drainage require review

External influences on Berlin parking operation



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14 / MARKET

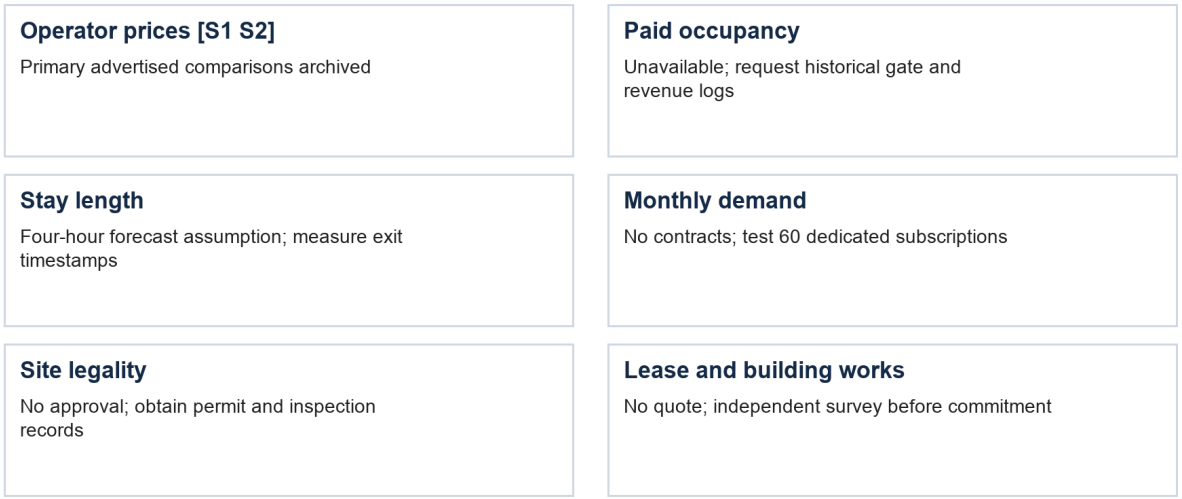
Local demand and evidence

Berlin leased garage operation

Research confirms competing Berlin parking offers and relevant law; it does not provide a target traffic count. Before lease signature, obtain twelve months of anonymised tickets, hourly simultaneous occupancy and dwell length. Conduct 14 days of independent gate counts across weekdays and weekends, excluding extraordinary events. Compare subscription churn, collection and resident interest. Report these as future research tasks rather than completed surveys.

Evidence	Current status and next action
Operator prices [S1 S2]	Primary advertised comparisons archived
Paid occupancy	Unavailable; request historical gate and revenue logs
Stay length	Four-hour forecast assumption; measure exit timestamps
Monthly demand	No contracts; test 60 dedicated subscriptions
Site legality	No approval; obtain permit and inspection records
Lease and building works	No quote; independent survey before commitment

Lease evidence and validation sequence



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15 / MARKET

Competitors and positioning

Berlin leased garage operation

APCOA advertises Prager Passage from EUR 1.80 hourly with EUR 20 daily cap and Alexa from EUR 2 hourly with EUR 25 daily cap on its Berlin page. These offers differ in capacity, location and opening hours. They cannot be converted into competitor profitability or ratings. Spree Parking would use a proposed EUR 3 hourly gross tariff with EUR 18 daily cap and EUR 10.71 weighted gross ticket assumption; demand at that rate must be tested. [S1]

Alternative	Implication
Prager Passage	240 spaces; advertised 1.80/hour 20/day
Alexa	1595 spaces; advertised 2/hour 25/day
Street or public transit	Possible substitute; no comparable route priced
Our proposed tariff	3/hour 18/day gross; unvalidated
Positioning test	Actual site convenience must justify tariff difference

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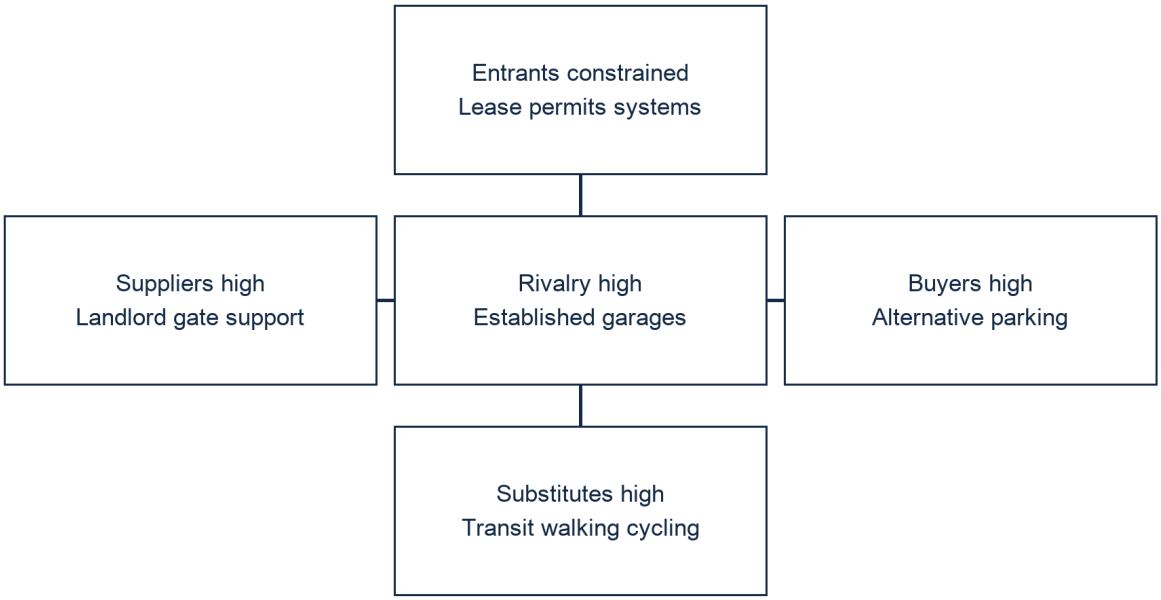
16 / COMPETITIVE STRATEGY

Porter five forces

Berlin leased garage operation

Rivalry is high because established garages publish lower hourly starting tariffs. Buyers can change location or travel mode. Landlord and gate-support dependence gives suppliers bargaining power. New entrants need lawful space, capital and reliable systems; this is an entry constraint, not evidence of protected returns. Public transit and walking are strong substitutes. [S1 S8]

Force	Response
Rivalry high	Check tariffs hours and practical walking routes
Buyer power high	Test demand and publish full charges
Supplier power high	Tender support and condition landlord rent
Entrants constrained	Verify operating rights and gate integration
Substitutes high	Target visits for which vehicle access is necessary



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17 / COMPETITIVE STRATEGY

Strategy canvas

Berlin leased garage operation

Use offer features rather than invented competitor scores. Published APCOA listings show automated services and varied tariffs; actual reserved capacity and help response need contract review. The proposed offer selects dedicated bays, simple gross tariff and remote exit assistance. Plotting observed features as ratings would imply unsupported customer research.

Offer axis	Proposed and comparison evidence
Price	Proposed 3/hour; operator examples 1.80 and 2 from [S1]
Dedicated capacity	Proposed 60 ring-fenced bays; competitor terms differ
Opening window	Proposed 16 h daily; listed competitor windows vary
Assistance	Contracted intercom needed; not appointed
Digital access	Proposed gate subscription card and receipts
Validation	No quality or customer-satisfaction scores asserted

Offer scope comparison without invented ratings

Price
Proposed 3/hour; operator examples 1.80 and 2 from [S1]

Dedicated capacity
Proposed 60 ring-fenced bays; competitor terms differ

Opening window
Proposed 16 h daily; listed competitor windows vary

Assistance
Contracted intercom needed; not appointed

Digital access
Proposed gate subscription card and receipts

Validation
No quality or customer-satisfaction scores asserted

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18 / OPERATIONS

Location and premises

Berlin leased garage operation

Shortlist an existing permitted garage in a Berlin mixed-use catchment. No address or lease is claimed. The proposed 180 legal bays include accessible bays and exclude circulation. Owner and structural responsibilities, fire systems, ventilation, drainage, exits, public opening hours, signage and operating rights require a survey and landlord records. The commercial lease must cover at least the equipment recovery period or provide compensation. Mandatory work above the allowance is a reject gate. [S8 S9]

Lease gate	Evidence
Legal use and capacity	Approved plans 180 usable bays and operating permission
Commercial terms	15,000 monthly net rent assumption only
Structural responsibility	Landlord allocation and enforceable repairs clauses
Operating constraints	16 h public opening; verify approved hours
Capex rights	Written consent removal rights and termination compensation
Safety condition	Current inspection records funded remediation

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19 / OPERATIONS

Equipment and resource plan

Berlin leased garage operation

The startup allowance is EUR 100,000 net for gates, terminals, intercom and access equipment plus EUR 50,000 net for lighting, signage and minor permitted fitout. These are unquoted estimates and exclude structural remediation and ventilation replacement, which remain landlord evidence gates. Equipment has 60-month life; fitout uses a 36-month recoverable term. A EUR 20,000 equipment renewal is assumed in month 24. No EV assets or charging revenue are included.

Resource	Budget and procurement gate
Gate lanes terminals intercom	100,000 net; specification and 3 quotes
Lighting signage minor fitout	50,000 net; landlord consent and scope
Existing fire ventilation structure	No purchase; landlord obligation and survey
Renewal month 24	20,000 net;36-month life
Lease deposit	45,000 refundable no interest assumed
Recoverability	Equipment 60 mo requires lease rights or compensation

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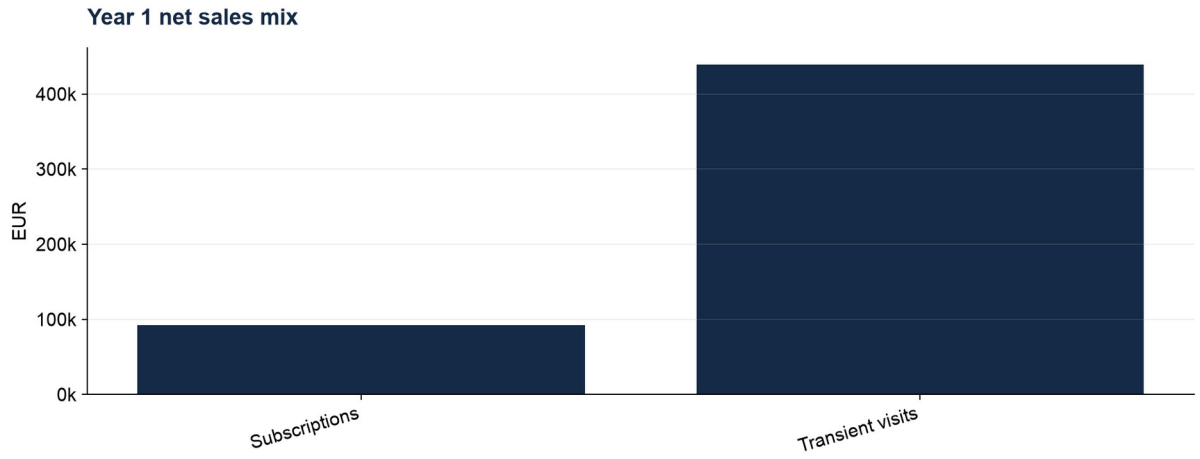
20 / OFFER

Parking services and scope

Berlin leased garage operation

The parking offer has two products: dedicated monthly access and transient parking. Sixty spaces are reserved for monthly users even when absent, and 120 spaces are available for short stays. The model assumes no subscription oversell and no re-sale of unused subscriber bays. Tariff mix reflects short stays and caps; average ticket is a weighted planning assumption, not hourly tariff times every visit.

Product	Scope
Monthly subscription	150 net 178.50 gross monthly; one dedicated bay
Transient stay	3 gross/hour 18 gross/day cap proposed
Average transient receipt	10.71 gross 9 net planning weighted ticket
Hours and stay	16-hour sales window 4-hour mean stay
Not sold	EV charging valet advertising and storage



Source: verified model v1.0. EUR, January 2027 to December 2029.

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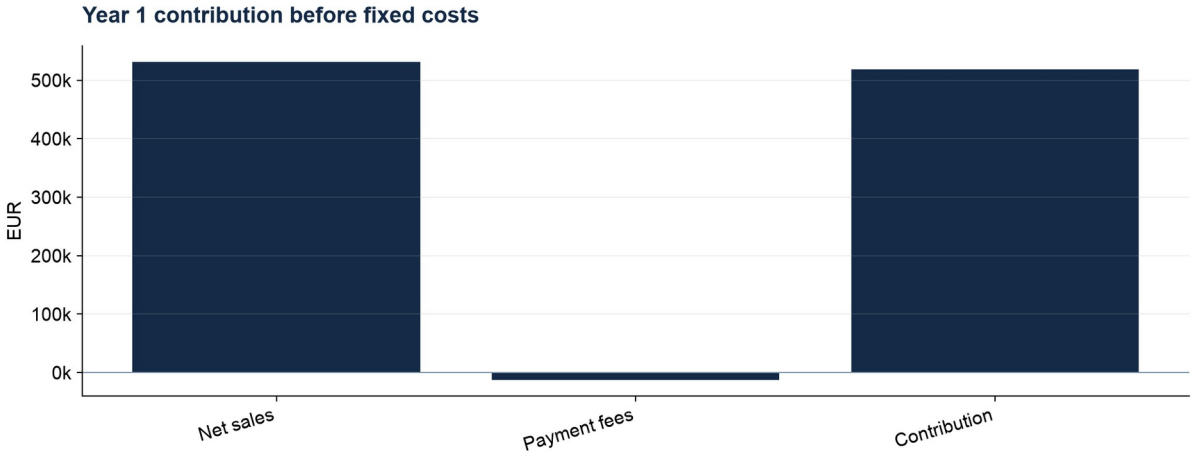
21 / OFFER

Pricing and order economics

Berlin leased garage operation

Standalone parking is outside the property VAT exemption and uses 19 percent standard VAT. Proposed gross charges are translated to net sales by dividing by 1.19. Payment fees are assumed 2 percent of all gross billed sales, including subscriptions; the allowance is an expense assumption requiring a provider quote. Occupancy is the paid occupied fraction of transient space hours. Visits equal transient bays times 16 hours times occupancy divided by four hours; turnover is derived once, never multiplied again. [S3 S4]

Driver	Proposed Base basis
Hourly gross board price	EUR 3; capEUR 18 daily
Weighted ticket	EUR 10.71 gross equalsEUR 9 net
Monthly access	EUR 178.50 gross equalsEUR 150 net
Variable payment cost	2 percent gross receipts
Volume identity	120 bays x 16 h xoccupancy /4 h xdays
Contribution	Net sales less payment fees before fixed costs



Source: verified model v1.0. EUR, January 2027 to December 2029.

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22 / OFFER

Competitor price comparison

Berlin leased garage operation

Compare gross advertised starting hourly prices and day caps on the same retrieval date. A monthly flat and a dedicated bay are different promises; unavailable stock and contract restrictions matter. Current monthly competitor prices and availability require a retrieved offer. Competitor prices are references only and must be rechecked before launch. [S1 S2]

Gross price	Proposed	Advertised comparison
Hourly	EUR 3	Prager 1.80 Alexa 2 starting rate
Day cap	EUR 18	Prager 20 Alexa 25
Monthly	EUR 178.50 dedicated	Current monthly quote and terms unavailable
Weighted ticket	EUR 10.71 assumption	Not observable from advertised boards

Primary operator pages retrieved 3 October 2026. No occupancy, ratings or transaction averages inferred.

23 / OFFER

Brand and customer experience

Berlin leased garage operation

Use plain wayfinding, the working name Spree Parking, clear height limits and an unambiguous gross tariff. Display the daily cap and opening hours before entry. Show accessible route information and assistance contacts. Refund and lost-ticket rules must be legally reviewed. Do not promise guarded parking or guaranteed security from the presence of cameras.

Touchpoint	Control
Entry	Capacity sign price height restrictions
Payment	Card receipt clear cap and intercom help
Exit	Fault release escalation and reconciled override log
Subscription	Dedicated bay agreement access restrictions
Complaint	Owner review recorded refund decision

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24 / GROWTH

Sales channels and process

Berlin leased garage operation

Drive-up vehicles receive tickets or lawful access identifiers and pay before exit. Subscription users pay monthly for dedicated access; the forecast recognises each month of service rather than annual prepayments. Cards are assumed settled on a daily basis with a three-day accounting lag reflected in receivables. Subscription billing is collected in service month. No aggregator commissions or reservation sales are included.

Channel	Process and cost
Drive-up	Tariff entry payment exit;2 percent gross fee
Subscription	Monthly agreement direct payment; no oversell
Website	Tariff directions enquiry privacy
Remote help	Exit fault and dispute escalation
Refund	Trace ticket and authorise reversal; no invented volumes

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25 / GROWTH

Launch marketing

Berlin leased garage operation

Use a EUR 6,000 preopening net marketing allowance and EUR 700 monthly Base budget. The preparation budget includes local listings, tariff signage content and subscription outreach. No campaign or employer deal is secured. Test local enquiry conversion rather than buying citywide reach. The monthly budget remains a cost even when demand disappoints.

Activity	Budget or gate
Preopening listings and outreach	6,000 net allowance within startup
Ongoing local acquisition	700 net monthly Base
Demand testing	Interview 30 eligible prospects before commitment
Opening communication	Accurate tariffs route hours capacity
Stop condition	No evidence of paid conversion at required occupancy

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26 / GROWTH

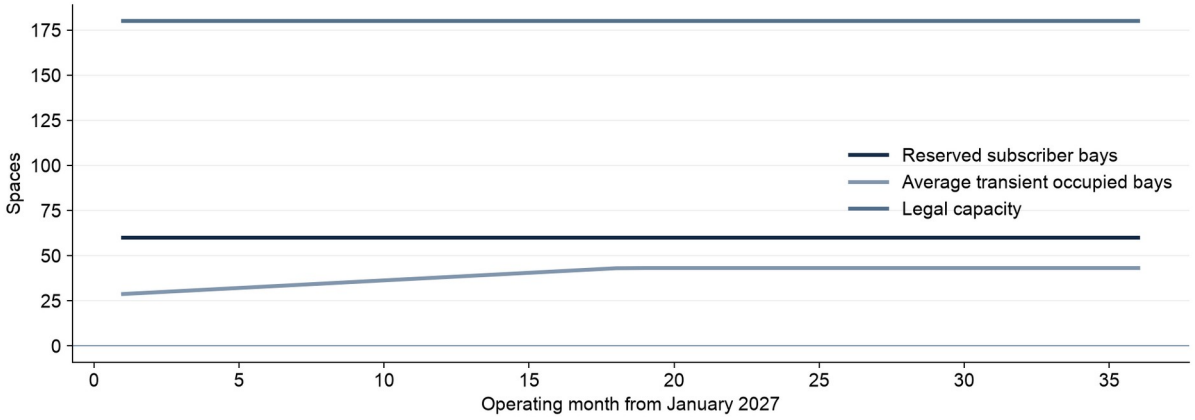
Retention and ongoing sales

Berlin leased garage operation

Track subscription utilisation and cancellations without selling more accounts than dedicated bays. Paid subscriptions ramp to the allocated pool based on planning penetration, not signed contracts. Transient repeat use is counted as visits rather than unique customers. The model does not turn a repeat visit forecast into city market share.

Metric	Definition and review
Subscribers	Paid accounts capped 60; Base 80 percent rising to 90
Transient visits	Paid transactions from occupied hours and stay
Cancellation	Monthly accounts ending; evidence absent
Repeat visits	Requires anonymised permitted analysis
Reliability	Intercom faults unresolved tickets refund time

Simultaneous space allocation and occupancy



Source: verified model v1.0. EUR, January 2027 to December 2029.

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27 / OPERATIONS

Daily operations and suppliers

Berlin leased garage operation

Inspect exits, fire routes, accessible bays, lighting and terminal status before the public window. Match entry and exit events to receipts and overrides each day. A contracted remote support provider must meet escalation and release requirements while on-site staff are absent. Qualified providers maintain gates and landlord systems; emergency services are contacted for danger rather than delegated to payment staff.

Routine	Responsible role
Daily walkthrough	Attendant; escalate hazard to owner
Cash reconciliation	Owner separates payments refunds and overrides
Remote fault cover	External contracted support; SLA pending
Maintenance	Qualified trades and landlord duty allocation
Procurement	Three comparable quotes insurance and service scope
Closure	Stop admission for failed safety system or capacity error

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28 / OPERATIONS

Sustainability practices

Berlin leased garage operation

Measure electricity by meter, distinguish lighting from ventilation load and preserve safe operating requirements. Existing garage reuse avoids the plan assuming new construction; no quantified carbon saving is claimed. Reduce unnecessary lighting with approved controls and manage drainage and waste. EV charging may be assessed later only with landlord consent, electrical capacity and a separate capital case.

Practice	Measure and constraint
Electricity	Monthly kWh and EUR; ventilation safety comes first
Lighting	Approved controls and measured savings
Waste	Contracted segregation cleaning records
Water drainage	Inspection and spill response
EV future	Excluded from revenue and capex until new case

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29 / OPERATIONS

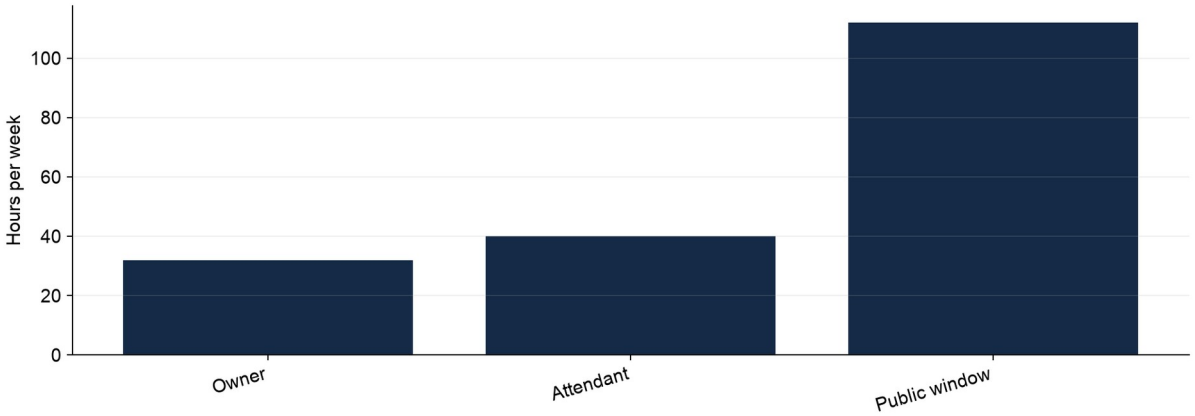
Staffing and training

Berlin leased garage operation

Paid operating hours total 72 per week: owner 32 and attendant 40. Public opening totals 112 hours, and there is no representation of continuous physical coverage. Remote help, emergency exit procedures and planned relief must be contractually available. Payroll includes a 23 percent employer-cost allowance, not a statutory blended rate. Attendant 2900 gross at 173.3 monthly hours is EUR 16.73/hour, above the 14.60 2027 minimum. [S7]

Role or cost	Paid basis
Owner manager	32 h weekly;3,000 gross monthly
Attendant	40 h weekly;2,900 gross monthly
Employer allowance	23 percent of both salaries pending payroll quote
Remote support	1,500 net monthly within external services
Relief and cleaning	1,000 net monthly outsourced allowance
Training	Fault handling evacuation privacy safe work

Paid operating hours and public opening



Source: verified model v1.0. EUR, January 2027 to December 2029.

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30 / PEOPLE

Staff skills and fair work

Berlin leased garage operation

Recruit for safe customer assistance and documented cash controls. The attendant must not repair electrical or fire systems. Employment terms must cover working time, breaks, leave, sickness and payroll registration. Remote support and relief do not disappear during absence. The model keeps both paid roles and contracted support in every scenario rather than using unpaid founder labour. [S7]

Requirement	Evidence
Entry and terminal skills	Supervised fault and refund exercises
Safety	Evacuation first response and incident logs
Privacy	Limited data access deletion and secure receipts
Employment	Written terms payroll advice leave and time records
Competence boundary	Qualified work outsourced
Recruitment gate	Verified experience references and right to work

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

31 / OPERATIONS

Legal and insurance requirements

Berlin leased garage operation

Before opening, verify lawful garage use and applicable inspection duties with the Berlin authority and a competent architect. The official current regulations index identifies Betriebs-Verordnung and technical inspection rules; the old Garagenverordnung is not assumed current. Obtain lease operating rights, signs, approved public hours and safe routes. Trade notification, VAT registration, consumer terms and CCTV assessment are outstanding. Insurance needs public liability, equipment, business interruption and appropriate employer cover; no policy is secured. [S3 S4 S8 S9 S10 S11]

Gate	Required record
Use and inspections	Permit plans approvals current technical records
Lease	Operational rights structural duties capex consent
Tax	GmbH tax registration VAT compliance adviser
CCTV and access data	Necessity basis transparency retention assessment
Insurance	Bound policy limits exclusions and claims process
Consumer terms	Gross tariff cap lost-ticket refunds and opening rules

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

32 / OPERATIONS

Opening roadmap

Berlin leased garage operation

Opening in January 2027 is hypothetical. Complete site evidence before an unconditional lease. Two preparation months pay the owner and fund professional work, not a claim of completed milestones. If survey, legal use or capital funding fails, delay opening and update all dated forecasts. Gate tests precede commercial admission.

Sequence	Owner and completion gate
Weeks 1 to 3	Owner surveyor review approvals demand lease draft
Weeks 4 to 5	Solicitor accountant funding registration terms
Weeks 6 to 7	Suppliers install with landlord consent and inspect
Week 8	Owner tests full entry payment exit fault sequence
Opening	Authority obligations and insurance satisfied
First 90 days	Weekly cash paid occupancy and faults review

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

33 / MANAGEMENT

Risks and management actions

Berlin leased garage operation

The largest commercial risk is fixed rent without measured demand. A short-stay occupancy fall can consume reserves while salaries and lease rent continue. Structural defects, safety closure, gate failure and privacy complaints add independent risk. Forecast losses and negative cash are decision signals and must remain visible. Evidence gates prohibit using unsupported lease rights, oversold bays or unapproved debt as cures. Downside minimum cash is EUR (431,289). Its losses are shown with signs and no balancing overdraft. The Base reserve test does not make this downside affordable.

Risk	Trigger and action
Demand	Paid occupancy below case; validate or reject rent terms
Funding	Cash below reserve; secure funds before commitment
Closure	Safety systems fail; stop admission and notify duty owner
Capacity	Bay count or concurrent use breaches; reduce allocations
Tariff	Gross price fails test; revise price and full forecast
Lease	Capex recovery uncertain; reject without rights

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

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Research and evidence

Berlin leased garage operation

Primary sources are archived with retrieval timestamps and SHA 256 hashes in the accompanying internal research register. They establish selected published tariffs and applicable tax or regulatory context. They do not establish a landlord offer, survey result, founder qualifications, customer contracts or target paid occupancy.

Source	Primary URL
S1 APCOA Berlin short stay tariffs	https://www.apcoa.de/en/park-once/locations/berlin
S2 APCOA Alexa monthly offers	https://www.apcoa.de/dauerparken/standorte/berlin/alexa
S3 German standard VAT	https://www.gesetze-im-internet.de/ustg_1980/__12.html
S4 Parking excluded from property exemption	https://www.gesetze-im-internet.de/ustg_1980/__4.html
S5 German corporation tax periods	https://www.gesetze-im-internet.de/kstg_1977/__23.html
S6 Berlin trade tax	https://service.berlin.de/dienstleistung/325333/
S7 BMAS minimum wage decision	https://www.bmas.de/DE/Service/Presse/Pressemitteilungen/2025/anhebung-gesetzlicher-mindestlohn-zum-1-1-2026.html
S8 Berlin current building regulations index	https://www.berlin.de/sen/stadt/service/rechtsvorschriften/bereich-bauen/bauaufsicht/verordnungen/
S9 Berlin underground ventilation memo	https://www.berlin.de/ba-charlottenburg-wilmersdorf/verwaltung/aemter/umwelt-und-naturschutz/umweltschutz/luft/merkblatt-abluft-tiefgarage_maerz2021.pdf?ts=1702425622
S10 Berlin trade registration	https://service.berlin.de/dienstleistung/121921/
S11 Berlin privacy regulator video guidance	https://www.datenschutz-berlin.de/themen/videoueberwachung
S12 German solidarity surcharge	https://www.gesetze-im-internet.de/solzg_1995/__4.html
S13 Trade tax assessment rate	https://www.gesetze-im-internet.de/gewstg/__11.html
S14 German trade tax rental addbacks	https://www.gesetze-im-internet.de/gewstg/__8.html

S1 APCOA Berlin short stay tariffs

S2 APCOA Alexa monthly offers

S3 German standard VAT

S4 Parking excluded from property exemption

S5 German corporation tax periods

S6 Berlin trade tax

S7 BMAS minimum wage decision

S8 Berlin current building regulations index

S9 Berlin underground ventilation memo

S10 Berlin trade registration

S11 Berlin privacy regulator video guidance

S12 German solidarity surcharge

S13 Trade tax assessment rate

S14 German trade tax rental addbacks

Accessed 3 October 2026. Archived sources and supported claim notes retained in references/primary-sources.json.

35 / APPENDIX B

Quotes and assumptions

Berlin leased garage operation

The financial model is a reference-inspired reconstruction. The parking-garage workbook was inspected for separate subscription and transient volume, fees, operating cost and debt schedules. Its US dollar 800-space acquisition, oversell and ten-year exit model are not imported. This plan deliberately uses a German operating lease, no exit valuation and disjoint capacity with 36 monthly periods.

Input	Evidence required
Rent 15,000 net monthly	Actual lease and cost allocations
180 legal bays	Approved plan and physical survey
Capex 150,000 net	Supplier quotes and consent
Occupancy and 4 h stay	Paid ticket logs and independent counts
Subscription 150 net	Gross willingness-to-pay test
Funding	Equity proof and lender term sheet

Author planning assumptions unless source IDs are given. No premises, lease, customer contracts or founder credentials have been verified.

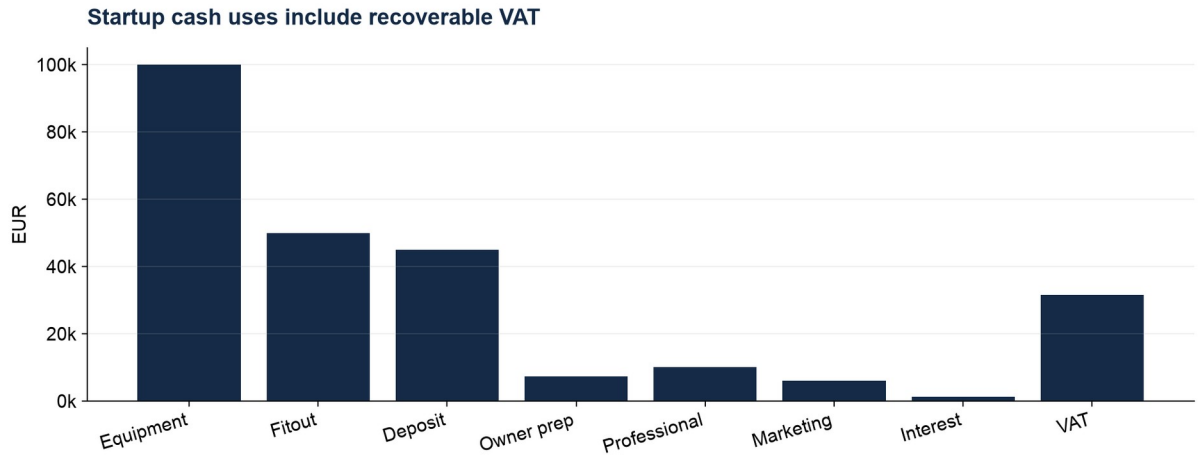
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Startup costs and funding

Berlin leased garage operation

Startup cash uses of EUR 251,120 include refundable deposit, equipment, fitout, paid preparation and recoverable VAT. Proposed EUR 250,000 equity and EUR 120,000 equipment loan leave EUR 118,880 opening cash. Requirement including a EUR 100,000 reserve is EUR 351,120. This is a threshold, not inserted funding. VAT paid before opening is assumed refunded in operating month one; delay is an evidence gate.

Funding EUR	Amount
Total funding uses	**251,120**
Reserve	100,000
Requirement including reserve	351,120
Owner equity	250,000
Borrowing	120,000
Total funding sources	**370,000**
Opening unrestricted cash	118,880



Source: verified model v1.0. EUR, January 2027 to December 2029.

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

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Itemized startup costs

Berlin leased garage operation

Startup equipment and minor fitout are capitalised net of recoverable VAT. The lease deposit is a refundable asset, not an expense. Preparation owner employment costs, professional work, launch marketing and interest are expensed. These costs are unquoted. Structural or ventilation remediation is outside the allowance and blocks commitment unless funded by the responsible party.

Startup use EUR	Amount
Gate and payment equipment net	100,000
Minor permitted fitout net	50,000
Refundable lease deposit	45,000
Preparation owner employment cost	7,380
Preparation professional net	10,000
Preparation marketing net	6,000
Preparation loan interest	1,200
Recoverable startup VAT cash paid	31,540
Total funding uses	**251,120**

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

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Owner personal survival budget

Berlin leased garage operation

The owner is paid EUR 3,000 gross monthly throughout operation and two preparation months. Indicative personal net retention of 72 percent gives EUR 2,160 monthly against an illustrative EUR 2,200 household budget. This is not a payroll calculation or evidence of historic income. A EUR 40 monthly personal shortfall needs a real budget and tax review; no dividend is assumed.

Personal monthly EUR	Amount
Housing utilities	1,200
Food household	450
Transport	200
Insurance contingency	350
Total personal expenditure	**2,200**
Reliable income from other sources	–
Required net income from business	**2,200**
Indicative owner net pay	2,160
Monthly personal gap	(40)

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

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Financing terms and security

Berlin leased garage operation

Proposed equipment debt is EUR 120,000 at 6 percent annual interest with equal principal over 60 months. Principal is EUR 2,000 monthly until repaid; interest uses opening balances. Two preparation months include paid interest. Equipment security, guarantees and covenants are not agreed; the operator cannot mortgage a building it leases. Landlord consent and asset removal or termination compensation must support the 60-month equipment life.

Term	Status
Loan and equity	EUR 120,000 plus EUR 250,000 uncommitted
Repayment	60 months equal principal; no balloon
Interest	6 percent Base; 9 percent Downside; unquoted
Collateral	Equipment security possible, no agreement
Lease rights	No signed term; recovery consent required
Decision	Proof of funds and executed rights before spending

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

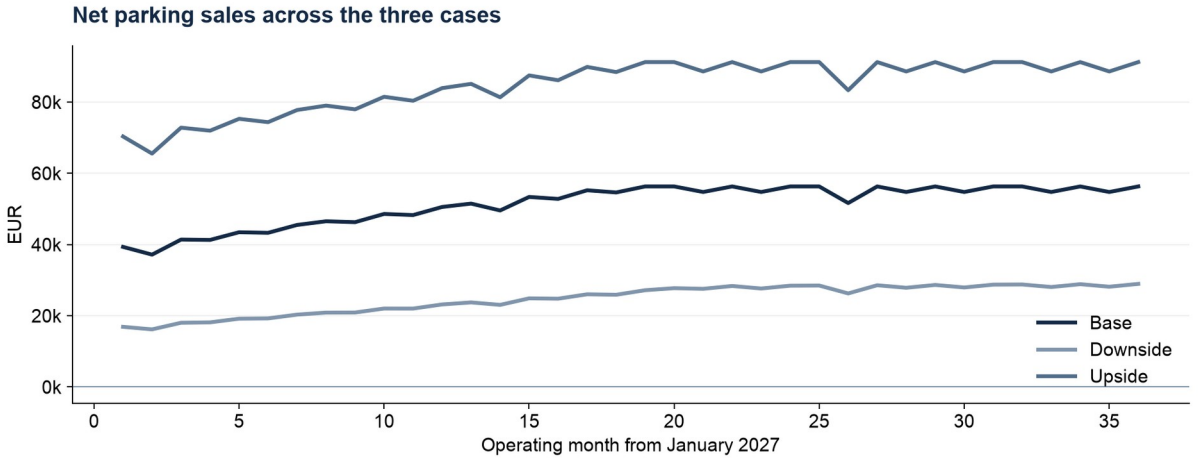
40 / FINANCE

Revenue forecast and capacity

Berlin leased garage operation

Subscription accounts are capped at 60 dedicated bays. Transient capacity is 120 bays; visits equal days times 16 public hours times paid occupied fraction divided by four-hour mean stay. Base occupancy starts at 24 percent and grows by 0.7 percentage points monthly to 36 percent. There is no second turnover multiplier. Average occupied bays do not prove peak admission capacity; live gates must refuse entry when the transient pool is full.

Forecast EUR	Year 1	Year 2	Year 3
Net sales	**531,676**	**651,858**	**664,848**
End transient occupancy	31.7%	36.0%	36.0%
End paid subscriber accounts	54.0	54.0	54.0
Legal bays	180	180	180



Source: verified model v1.0. EUR, January 2027 to December 2029.

SOM is this site forecast, not validated market share. Calendar dates and EUR net basis match model v1.0.

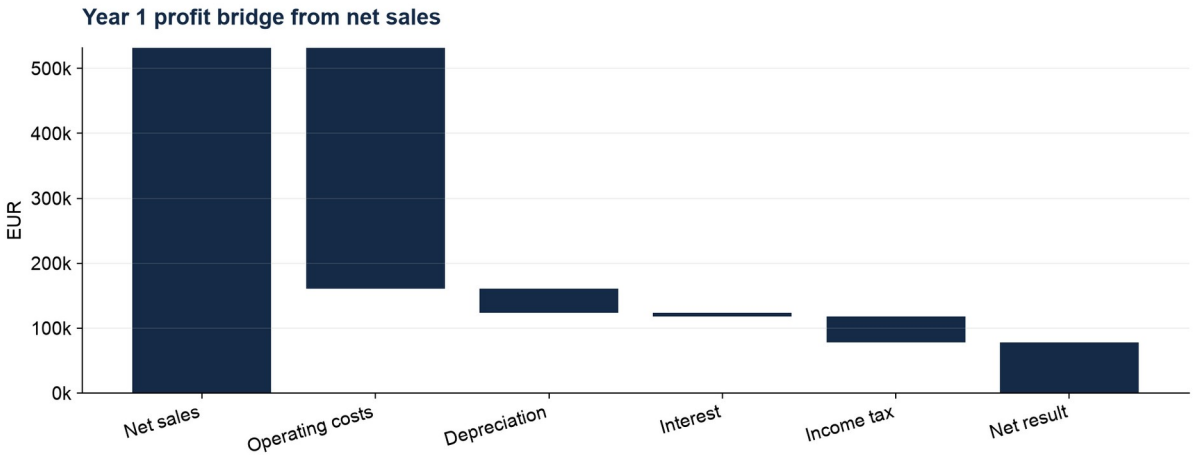
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Costs and projected profit

Berlin leased garage operation

Year 1 Base EBITDA EUR 160,738 becomes net profit EUR 78,419 after finite depreciation, interest and conservative tax provision. The paid owner and attendant, lease, support, relief, utilities, routine repairs and marketing remain in all cases. Maintenance expense and renewal capex are separate. Depreciation stops after each asset life and never makes its net value negative.

Forecast EUR	Year 1	Year 2	Year 3
Owner employment cost	44,280	45,608	46,977
Attendant employment cost	42,804	44,088	45,411
Lease rent net	180,000	185,400	190,962
Remote support relief	30,000	30,900	31,827
Utilities maintenance	36,000	37,080	38,192
Administration marketing	18,000	18,540	19,096
Insurance	7,200	7,416	7,638
Operating profit	**124,072**	**230,089**	**225,588**



Source: verified model v1.0. EUR, January 2027 to December 2029.

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

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Profit and loss forecast

Berlin leased garage operation

Sales and eligible services are net of VAT. Payroll and insurance carry no recoverable VAT in the model; card fees are an exempt payment-service assumption pending contract. Corporation tax uses 15 percent in 2027, 14 in 2028 and 13 in 2029 plus 5.5 percent surcharge on that tax. Berlin trade tax uses 14.35 percent, held constant beyond confirmed 2027 pending updates. Conservative taxable profit excludes capital allowances. Separate trade rental and interest addbacks and loss schedules are retained; this is a provision, not a tax return. [S3 S4 S5 S6 S12 S13 S14]

Forecast EUR	Year 1	Year 2	Year 3
Net sales	531,676	651,858	664,848
Payment fees	12,654	15,514	15,823
Owner employment costs	44,280	45,608	46,977
Attendant employment costs	42,804	44,088	45,411
Lease rent	180,000	185,400	190,962
Support relief	30,000	30,900	31,827
Utilities maintenance	36,000	37,080	38,192
Administration marketing	18,000	18,540	19,096
Insurance	7,200	7,416	7,638
EBITDA	**160,738**	**267,311**	**268,921**
Depreciation	36,667	37,222	43,333
Operating profit	**124,072**	**230,089**	**225,588**
Interest	6,540	5,100	3,660
Income tax provision	39,112	76,356	74,446
Net profit	**78,419**	**148,633**	**147,482**

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

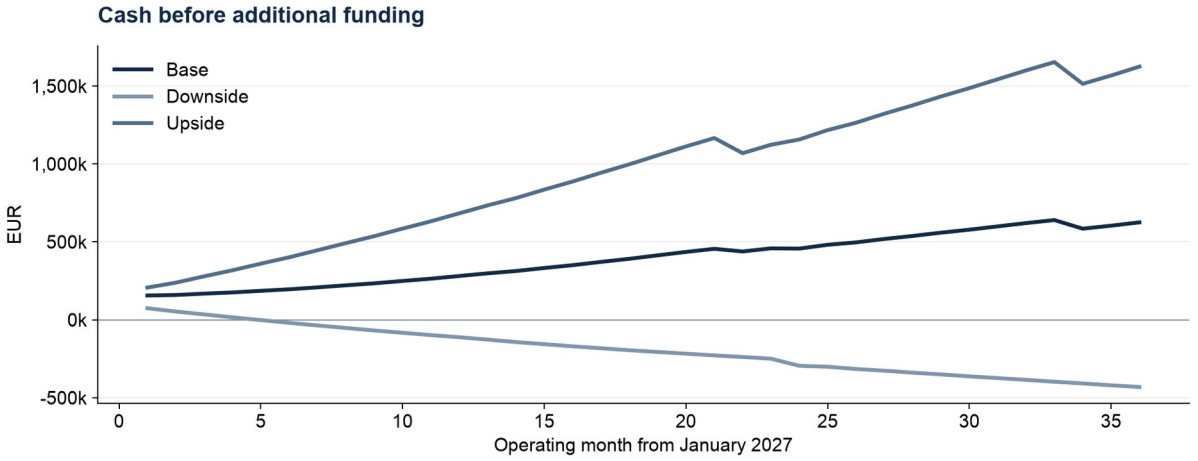
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Cash flow and financial position

Berlin leased garage operation

Base opening cash is EUR 118,880 and minimum cash EUR 118,880. Transient cards retain three days of gross receipts as receivables; subscription receipts settle within the service month. Operating invoices and payroll are paid in month incurred. VAT settles the previous net balance monthly, including assumed month-one startup refund. Income tax is provided at year end and settles the following October as a planning simplification; actual advance payments require revised timing. Negative cash in Downside shows an unfunded deficit.

Forecast EUR	Year 1	Year 2	Year 3
Closing unrestricted cash	281,154	456,759	625,335
Refundable lease deposit	45,000	45,000	45,000
Customer receivables	4,889	5,552	5,552
VAT receivable	–	–	–
VAT payable	5,425	2,594	6,265
Income tax payable	39,112	76,356	74,446



Source: verified model v1.0. EUR, January 2027 to December 2029.

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

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Cash flow forecast months one to six

Berlin leased garage operation

Payments are positive outflows; net change subtracts them. VAT refunds reduce operating payments. The month-one startup VAT recovery is assumed, not an approved tax refund. All 36 months remain in the workbook.

Cash flow EUR	M01	M02	M03	M04	M05	M06
Opening cash	**118,880**	**155,961**	**159,275**	**167,944**	**175,703**	**186,004**
Gross customer receipts	43,114	44,121	49,153	49,034	51,598	51,407
Operating payments including VAT settlement	3,433	38,216	37,904	38,705	38,737	39,143
Interest paid	600	590	580	570	560	550
Income tax settlements	–	–	–	–	–	–
Capital purchases gross	–	–	–	–	–	–
Principal repaid	2,000	2,000	2,000	2,000	2,000	2,000
Net cash change	**37,081**	**3,315**	**8,669**	**7,759**	**10,301**	**9,714**
Closing cash	**155,961**	**159,275**	**167,944**	**175,703**	**186,004**	**195,718**

January to June 2027. Model v1.0 calendar periods.

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Cash flow forecast months seven to twelve

Berlin leased garage operation

Payments are positive outflows; net change subtracts them. VAT refunds reduce operating payments. The month-one startup VAT recovery is assumed, not an approved tax refund. All 36 months remain in the workbook.

Cash flow EUR	M07	M08	M09	M10	M11	M12
Opening cash	**195,718**	**208,057**	**221,182**	**233,830**	**249,224**	**263,827**
Gross customer receipts	54,044	55,266	54,967	57,711	57,340	60,050
Operating payments including VAT settlement	39,165	39,611	39,800	39,807	40,238	40,233
Interest paid	540	530	520	510	500	490
Income tax settlements	–	–	–	–	–	–
Capital purchases gross	–	–	–	–	–	–
Principal repaid	2,000	2,000	2,000	2,000	2,000	2,000
Net cash change	**12,338**	**13,126**	**12,647**	**15,395**	**14,603**	**17,327**
Closing cash	**208,057**	**221,182**	**233,830**	**249,224**	**263,827**	**281,154**

July to December 2027. Model v1.0 calendar periods.

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Financial position summary

Berlin leased garage operation

The balance sheet contains operator equipment and fitout, refundable landlord deposit, gross customer receivables, VAT positions and unrestricted cash. It contains no building or land because this is a lease. Equity rolls through preparation expense and net results. Negative cash is deliberately visible in Downside; it denotes required financing and is not a valid bank balance or authorised overdraft.

Forecast EUR	Year 1	Year 2	Year 3
Unrestricted cash	281,154	456,759	625,335
Refundable lease deposit	45,000	45,000	45,000
Customer receivables	4,889	5,552	5,552
VAT refund receivable	–	–	–
Net equipment fitout	113,333	96,111	52,778
Total assets	**444,377**	**603,422**	**728,665**
Equipment loan	96,000	72,000	48,000
VAT payable	5,425	2,594	6,265
Income tax payable	39,112	76,356	74,446
Total liabilities	**140,537**	**150,950**	**128,710**
Owner equity	250,000	250,000	250,000
Retained earnings	53,839	202,472	349,954
Total equity	**303,839**	**452,472**	**599,954**
Liabilities plus equity	**444,377**	**603,422**	**728,665**
Balance difference	–	–	(0)

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

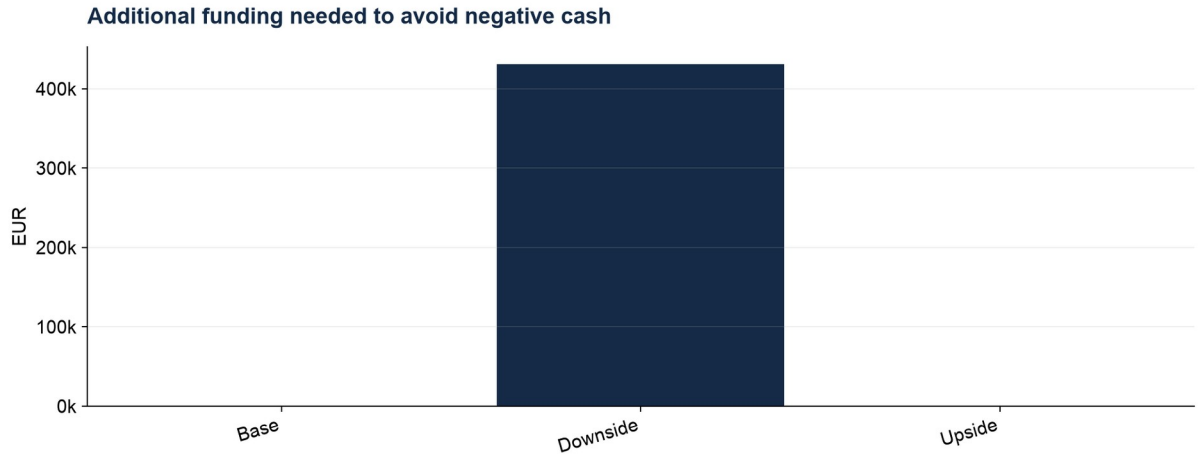
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Break even and scenarios

Berlin leased garage operation

Base Year 1 ending cash break-even transient occupancy is 18.7% against the ending forecast 31.7%. This monthly measure includes fixed expenses, current subscription contribution, interest, principal and that month's renewal. It excludes income tax and collection timing; use full cash forecast for those. Break-even above 100 percent is infeasible. Comparison columns are static captures of the live model and flag stale inputs after any case input changes.

Captured metric EUR	Base	Downside	Upside
Year 1 net sales	531,676	237,099	910,836
Year 1 EBITDA	160,738	(172,038)	540,842
Year 1 net profit	78,419	(229,182)	347,257
Minimum cash	118,880	(431,289)	133,360
Funding gap	–	431,289	–
Ending cash break even occupancy	18.7%	30.9%	13.4%



Source: verified model v1.0. EUR, January 2027 to December 2029.

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.

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Model guide and completion

Berlin leased garage operation

Edit blue Assumptions inputs and select 1 Base, 2 Downside or 3 Upside. Parking calculates disjoint capacity, paid visits, gross receipts and net sales. Statements links paid roles, finite assets, debt, VAT, tax and cash. Annual aggregates flows and uses year-end stock balances. Scenarios stores full captures and checks every case input for changes. Rebuild retained build_model.mjs, verify the saved workbook, and regenerate this plan whenever inputs change.

Gate	Completion criterion
Evidence	Lease capacity survey quotes demand funds and tax timing
Input completeness	Every selected numeric input supplied
Reconciliation	Cash debt receivables VAT assets and balance zero
Scenario snapshots	Rebuild after any input changes
Commitment	Base reserve plus explicit Downside funding decision
QA	Saved-file reimport and native recalculation retained

Model v1.0. EUR net unless gross is stated. January 2027 to December 2029. Planning assumptions, no committed lease or funding.