

BACKTOWOOD sprl BUSINESS PLAN - 2020-2021-2022

MODULES REVENUES (HTVA)		2020		2021		2022		2020														
		TOTAL HTVA	Revenue	#Projects	Revenue	#Projects	Revenue	#Projects	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	
	WOOD CONSTRUCTION - MODULE XS	5 880 €	3000	15 000	5,0	36 000	12,0	42 000	14,0	1,0	1,0					1,0			1,0		1,0	2,0
56%	WOOD CONSTRUCTION - MODULE S	13 400 €	8000	56 000	7,0	152 000	19,0	152 000	19,0	1,0	1,0								2,0		1,0	2,0
39%	WOOD CONSTRUCTION - MODULE M	22 000 €	13000	130 000	10,0	221 000	17,0	273 000	21,0	1,0	1,0			1,0	1,0	2,0	1,0				1,0	1,0
50%	WOOD CONSTRUCTION - MODULE L	44 200 €	28000	280 000	10,0	364 000	13,0	560 000	20,0				1,0						2,0			1,0
64%	WOOD CONSTRUCTION - MODULE XL	123 200 €	80000	240 000	3,0	560 000	7,0	1 120 000	14,0				1,0	1,0							1,0	
Projects				35,0		68,0		88,0		3,0	3,0	1,0	4,0	1,0	3,0	4,0	4,0	2,0	5,0	1,0	4,0	5,0
Total Revenues per MODULES			721 000		1 333 000		2 147 000		24 000	24 000	80 000	57 000	80 000	69 000	72 000	82 000	93 000	75 000	13 000	52 000	35 000	
Revenues growth (%)					85%	Growth		61%	Growth													

ASSEMBLE: MAN-DAYS REVENUES (8h/day)		360 €	Revenue	% MD vs M	Revenue	% MD vs M	Revenue	% MD vs M	Assumption: 100% of the clients will ask BTW to ASSEMBLE (MAN-DAYS) the MODULE													
									Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	
49%	WOOD CONSTRUCTION - MODULE XS - MANDAYS	2 880 €	8	14 400	96%	34 560	96%	40 320														
40%	WOOD CONSTRUCTION - MODULE S - MANDAYS	5 400 €	15	37 800	68%	102 600	68%	102 600														
41%	WOOD CONSTRUCTION - MODULE M - MANDAYS	9 000 €	25	90 000	69%	153 000	69%	189 000														
37%	WOOD CONSTRUCTION - MODULE L - MANDAYS	16 200 €	45	162 000	58%	210 600	58%	324 000														
35%	WOOD CONSTRUCTION - MODULE XL - MANDAYS	43 200 €	120	129 600	54%	302 400	54%	604 800														
Total Revenues per MAN DAYS			433 800		803 160		1 260 720		17 280	17 280	43 200	27 000	43 200	41 400	44 280	50 400	52 200	46 080	9 000	33 480	25 560	
Revenues growth (%)					85%	Growth		57%	Growth													

TOTAL REVENUES (Modules & MD)		1 154 800	32994	2 136 160	31414	3 407 720	38724	41 280	41 280	123 200	84 000	123 200	110 400	116 280	132 400	145 200	121 080	22 000	85 480	60 560	
				85%		60%															
COSTS OF Goods Sold		78,0%	75,0%	72,0%																	
	WOOD CONSTRUCTION - MODULE 1	-2340	(11 700)	-2250	(28 080)	-2160	(32 760)														
	WOOD CONSTRUCTION - MODULE 2	-6240	(43 680)	-6000	(118 560)	-5760	(118 560)														
	WOOD CONSTRUCTION - MODULE 3	-10140	(101 400)	-9750	(172 380)	-9360	(212 940)														
	WOOD CONSTRUCTION - MODULE 4	-21840	(218 400)	-21000	(283 920)	-20160	(436 800)														
	WOOD CONSTRUCTION - MODULE 5	-62400	(187 200)	-60000	(436 800)	-57600	(873 600)														
Total cost of Good Sold			(552 240)	48%	(999 750)	47%	(1 545 840)	45%	(18 720)	(18 720)	(62 400)	(34 320)	(62 400)	(53 820)	(56 160)	(63 960)	(72 540)	(58 500)	(10 140)	(40 560)	(26 250)

HR - FREELANCE CARPENTERS (cost = % of MD invoiced) Build & Assemble		(314 352)	27%	(562 212)	26%	(832 075)	24%	(12 787)	(12 787)	(31 968)	(19 980)	(31 968)	(30 636)	(32 767)	(37 296)	(38 628)	(34 099)	(6 660)	(24 775)	(17 892)	
COMMISSION SALES (cost = % of MODULES SOLD)		1,0%	(7 210)	0,6%	(13 330)	0,6%	(21 470)	0,6%	(240)	(240)	(800)	(570)	(800)	(690)	(720)	(820)	(930)	(750)	(130)	(520)	(350)
Gross profit			271 998		560 868		1 008 335		9 533	9 533	28 032	29 130	28 032	25 254	26 633	30 324	33 102	27 731	5 070	19 625	16 068
Gross margin (%)			23,6%		26,3%		29,6%														

MARKETING COSTS		(27 000)	(48 000)	(60 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(4 000)
Digital Campaigns (Adwords, FB, Instagram, ...): COSTS & HR			(27 000)	(48 000)	(60 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(4 000)
Other marketing (non-digital): prints, fairs, ...			(3 000)	(4 200)	(5 400)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(250)	(350)
FREELANCE DESIGNER & WEB DEV			(7 500)	(12 000)	(24 000)	(500)	(500)	(500)	(500)	(500)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(1 000)
Total Costs			(37 500)	14%	(64 200)	11%	(89 400)	9%	(2 750)	(2 750)	(2 750)	(2 750)	(2 750)	(2 750)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(5 350)

OPERATING COSTS		(30 000)	(45 000)	(60 000)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)
WORKSHOP - RENT			(30 000)	(45 000)	(60 000)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)
MANAGEMENT		5,0%	(73 600)	5,0%	(88 043)	5,0%	(110 417)	(5 477)	(5 477)	(6 402)	(6 457)	(6 402)	(6 263)	(6 332)	(6 516)	(6 655)	(6 387)	(5 254)	(5 981)	(5 803)	
ACCOUNTANCY			(9 000)	(12 000)	(18 000)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(750)	(1 000)
HR - OPERATIONNAL (Payroll): 1 FTE + 1 apd JUIN2020			(53 500)	(72 000)	(78 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(5 500)	(5 500)	(5 500)	(5 500)	(5 500)	(5 500)	(5 500)	(5 500)	(5 500)	(5 500)	(6 000)
LEASING VEHICULES+INSURRANCES+GARAGE			(25 500)	(36 000)	(42 000)	(1 500)	(1 500)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(2 250)	(3 000)
HR - TECHINICO COMMERCIAL + COMMERCIAL IR apd MAI2020			(82 000)	(99 500)	(102 000)	(4 500)	(4 500)	(4 500)	(4 500)	(8 000)	(8 000)	(8 000)	(8 000)	(8 000)	(8 000)	(8 000)	(8 000)	(8 000)	(8 000)	(8 000)	(8 000)
MANAGEMENT supp. (mi-temps jusque AOUT2020)		5,0%	(53 600)	5,0%	(88 043)	5,0%	(110 417)	(2 977)	(2 977)	(3 902)	(3 957)	(3 902)	(3 763)	(3 832)	(4 016)	(6 655)	(6 387)	(5 254)	(5 981)	(5 803)	
Total Operating Costs			(327 200)	120%	(440 587)	79%	(520 833)	52%	(20 703)	(20 703)	(23 303)	(23 413)	(26 803)	(29 025)	(29 163)	(29 532)	(32 310)	(31 773)	(29 507)	(30 962)	(32 107)

EBITDA			(92 702)		56 081		398 101		(13 920)	(13 920)	1 979	2 967	(1 521)	(6 521)	(6 030)	(2 708)	(2 708)	(7 542)	(27 937)	(14 838)	(21 389)
EBITDA margin (%)			-8,0%		2,6%		11,7%														

WORKSHOP - HARDWARE GOODS INVESTMENTS + LEASING MACHINES			(18 000)		(30 000)		(36 000)		(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(2 500)
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Position Cash pré-augmentation de Capital			(110 702)		(84 621)		277 481		(15 420)	(30 841)	(30 362)	(28 895)	(31 916)	(39 938)	(47 468)	(51 677)	(55 885)	(64 927)	(94 364)	(110 702)	(134 591)
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Position Cash Minimum		(134 591)																			
EQUITY START-UP FACTORY		NEW	100000	Position CASH au 01/01/2020	100000																
Prêt CONVERTIBLE INVESTSUD			100000		50000																
Complément Prêt Convertible INVESTSUD			100000		100000																

Post INVEST & PRÊT Cash Position			139 298		165 379		527 481		234 580	219 159	219 638	221 105	218 084	210 062	202 532	198 323	194 115	185 073	155 636	139 298	115 409	
Post INVEST & PRÊT Cash Minimum apd JANVIER 2020			115 409																			

2021											2022											
Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
			3,0		1,0		2,0	2,0		2,0	2,0	3,0			3,0		1,0		2,0	2,0		1,0
1,0	2,0	2,0		1,0	2,0	1,0	2,0	2,0	2,0	2,0	2,0	3,0	3,0	2,0		1,0	2,0	2,0	2,0	1,0	1,0	1,0
2,0		1,0	2,0	1,0	1,0	2,0	2,0	2,0	1,0	2,0	2,0	2,0	1,0	2,0	2,0	3,0	1,0	2,0	3,0	1,0	1,0	1,0
	1,0	3,0		3,0		2,0		1,0	1,0	2,0	1,0	1,0	2,0	3,0		3,0		4,0	2,0	2,0	1,0	1,0
1,0	1,0		1,0		1,0		1,0	1,0	1,0		1,0	1,0	1,0	1,5	1,5	1,0	1,0	1,0	1,5	1,5	1,0	1,0
4,0	4,0	6,0	6,0	5,0	5,0	5,0	7,0	8,0	5,0	8,0	8,0	10,0	7,0	8,5	6,5	8,0	5,0	9,0	10,5	7,5	3,0	5,0
114 000	124 000	113 000	115 000	105 000	112 000	90 000	128 000	156 000	137 000	104 000	156 000	167 000	173 000	246 000	155 000	211 000	112 000	234 000	237 000	203 000	121 000	132 000

66 600	70 200	68 400	69 840	63 000	65 880	55 800	77 760	93 960	79 200	66 960	93 960	102 240	100 800	142 200	91 440	124 200	65 880	136 800	140 760	117 360	68 400	76 680
180 600	194 200	181 400	184 840	168 000	177 880	145 800	205 760	249 960	216 200	170 960	249 960	269 240	273 800	388 200	246 440	335 200	177 880	370 800	377 760	320 360	189 400	208 680

(85 500)	(93 000)	(84 750)	(86 250)	(78 750)	(84 000)	(67 500)	(96 000)	(117 000)	(102 750)	(78 000)	(112 320)	(120 240)	(124 560)	(177 120)	(111 600)	(151 920)	(80 640)	(168 480)	(170 640)	(146 160)	(87 120)	(95 040)
(46 620)	(49 140)	(47 880)	(48 888)	(44 100)	(46 116)	(39 060)	(54 432)	(65 772)	(55 440)	(46 872)	(62 014)	(67 478)	(66 528)	(93 852)	(60 350)	(81 972)	(43 481)	(90 288)	(92 902)	(77 458)	(45 144)	(50 609)
(1 140)	(1 240)	(1 130)	(1 150)	(1 050)	(1 120)	(900)	(1 280)	(1 560)	(1 370)	(1 040)	(1 560)	(1 670)	(1 730)	(2 460)	(1 550)	(2 110)	(1 120)	(2 340)	(2 370)	(2 030)	(1 210)	(1 320)
47 340	50 820	47 640	48 552	44 100	46 644	38 340	54 048	65 628	56 640	45 048	74 066	79 852	80 982	114 768	72 940	99 198	52 639	109 692	111 848	94 712	55 926	61 711

(4 000)	(4 000)	(4 000)	(4 000)	(4 000)	(4 000)	(4 000)	(4 000)	(4 000)	(4 000)	(4 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)
(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(350)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)	(450)
(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)	(2 000)
(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(5 350)	(7 450)	(7 450)	(7 450)	(7 450)	(7 450)	(7 450)	(7 450)	(7 450)	(7 450)	(7 450)	(7 450)	(7 450)

(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)	(5 000)
(7 367)	(7 541)	(7 382)	(7 428)	(7 205)	(7 332)	(6 917)	(7 702)	(8 281)	(7 832)	(7 252)	(8 703)	(8 993)	(9 049)	(10 738)	(8 647)	(9 960)	(7 632)	(10 485)	(10 592)	(9 736)	(7 796)	(8 086)
(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 000)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)	(1 500)
(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 000)	(6 500)	(6 500)	(6 500)	(6 500)	(6 500)	(6 500)	(6 500)	(6 500)	(6 500)	(6 500)	(6 500)	(6 500)
(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)	(3 500)
(8 000)	(8 000)	(8 000)	(8 000)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)	(8 500)
(7 367)	(7 541)	(7 382)	(7 428)	(7 205)	(7 332)	(6 917)	(7 702)	(8 281)	(7 832)	(7 252)	(8 703)	(8 993)	(9 049)	(10 738)	(8 647)	(9 960)	(7 632)	(10 485)	(10 592)	(9 736)	(7 796)	(8 086)
(35 234)	(35 582)	(35 264)	(35 355)	(35 410)	(38 164)	(37 334)	(38 905)	(40 063)	(39 164)	(38 005)	(42 407)	(42 985)	(43 098)	(46 477)	(42 294)	(44 920)	(40 264)	(45 969)	(46 185)	(44 471)	(40 593)	(41 171)

6 756	9 888	7 026	7 847	3 340	3 130	(4 344)	9 793	20 215	12 126	1 693	24 210	29 416	30 434	60 841	23 196	46 828	4 925	56 273	58 214	42 791	7 883	13 090
(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(2 500)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)	(3 000)
(130 335)	(122 947)	(118 421)	(113 074)	(112 234)	(111 604)	(118 448)	(111 155)	(93 440)	(83 814)	(84 621)	(63 411)	(36 994)	(9 561)	48 281	68 476	112 304	114 230	167 503	222 716	262 507	267 391	277 481

119 665	127 053	131 579	136 926	137 766	138 396	131 552	138 845	156 560	166 186	165 379	186 589	213 006	240 439	298 281	318 476	362 304	364 230	417 503	472 716	512 507	517 391	527 481
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