

BUSINESS PLAN
GLOBAL PERFECT WORLD AG
YASIN'S VIP PROJECTS AND INVEST

Executive Summary

Our company will focus on global tourism and will arrange projects as well as movable and fixed investments, from and to Europe and overseas.

As there will always be travelers in the future, this is a growing and flourishing sector with an increasing range of hotels of various sizes and star categories*.

We shall be presenting our company at the ITB in Berlin and we shall be seeking to attract investments in global tourism.

This is especially true of the Arab Emirates where the petrodollars are to be found. Resources of petroleum are not inexhaustible, although there is still a surplus at present. But what will the situation be in 50 or 60 years' time? This view is also shared by Sheikh Mohammed bin Rashid al Maktum of Abu Dhabi, who aims to do everything he can to encourage tourism in his country. During my visit to Dubai last October, I discussed investment possibilities with Prince Faisal. He is the Sheikh's third son, and he told me that all types of investment are welcome in Dubai - even in milking equipment for the country's 18 million camels. He added that his father had modernized his country, creating every conceivable kind of infrastructure. A project entitled 'The World' involves the construction of artificial islands where Sheikh Mohammed bin Rashid al Maktum intends to have luxury hotels built along with other tourism-related infrastructures. Islands of this sort can be acquired for USD 10 million. We and our company aim to be part of this project because Sheikhs and other affluent clients regard our company as a preferred trading partner, thanks to our Swiss and German precision and exclusivity.

As well as Dubai, other countries which are very interesting in terms of investments certainly include Qatar, Bahrain, Kuwait and Oman - also Saudi Arabia, as the world's largest petroleum producer and Libya, the number 4. King Fahd and Head of State Muammar Gadaffi are rulers with a very welcoming attitude to investments.

China, which has the strongest growth market, intends to spend USD 600 billion on tourism in the coming years, and the same is true of Japan which has the strongest economy. This fall, we also intend to visit the USA and California in particular.

In terms of global tourism, we should not disregard the South Seas and the Caribbean completely, since these regions are attractive destinations for tourism.

Thailand has an income of USD 10 billion per year from tourism alone, and investments receive government support. I shall hold a preliminary discussion with His Highness in advance concerning the current situation of tourism in his country, and then I shall take the steps required in order to justify His Highness' trust.

Product, service

In the preceding section, I have already mentioned and described tourism as a growing and flourishing sector which absolutely has to be fostered. Our company intends to close this gap in the market on an uncompromisingly global basis. We know of no company that is making efforts to promote tourism on the global scale. I refer to our Web site in connection with this

comment. Our business partners all over the world are endeavoring to implement the development of our venture.

The implementation of a project is based on thoroughgoing discussions, and the same applies to any investment in an acquisition. After that, you need more or less have no worries.

My sales strategy is to serve clients personally, wherever they may be. I shall be on the spot to follow the implementation of the project through as far as the investment stage, and to make sure that everything is signed and sealed.

Affluent clients in Europe and overseas appreciate Swiss and German precision as exemplified by our luxury watches. Talking of watches, they too are investments - albeit movable ones, like luxury yachts, cars or racing horses. Our company will simply be available for every conceivable project and investment.

The innovation is that I shall start right from the beginning with on-the-spot support. In case problems of any kind arise, a local support base must also be available to accept and submit documents. The unique feature of our service is that we put 'service ahead of earnings'.

Tourism in Switzerland is also in crisis - a situation that cannot be paraphrased in a few words. Tourism is not a major subject of discussion in the Parliament, but both the Swiss and German tourism sectors need investments. We shall have to discuss foreign as well as domestic investments with Jürg Schmid, the Director of **Switzerland Tourism**. We shall adopt exactly the same approach towards Germany, seeking to attract investments as appropriate for both countries.

The company

Several natural persons or legal entities join together in order to form an **AG** (Aktiengesellschaft, stock corporation). The name of the AG can be freely chosen. If it contains a personal name, the suffix **AG** must be added. After an entry has been made in the Commercial Register, the name is legally protected throughout Switzerland.

The share capital is split into parts (shares) and is determined in advance. The minimum capital for an AG is CHF 100,000.--, of which at least 20% (but in any case CHF 50,000.—) must be paid in. This capital must therefore be available when an **AG** is established.

The company assets are liable for the company's obligations. The shareholder is merely obliged to pay the subscription amount for his shares. The payment can be made in cash or in the form of contributions in kind. The articles of association cannot stipulate any other obligations for the shareholders; on the other hand, they are entitled to a dividend and a subscription right in case of a capital increase, and they can claim any proceeds of liquidation, with the right to assign a special auditor and the right to vote and elect at the General Meeting.

The ownership structure is not public, because only the names of the founders can be ascertained from the Commercial Register. The shares can be transferred without any problems. The articles of association may only restrict transferability in specified cases.

The corporate bodies of an **AG** are the Board of Directors, the General Meeting and the Auditor. The General Meeting is the senior corporate body of the **AG**. All shareholders are

entitled to participate. The Ordinary General Meeting takes place within six months of closing the financial year. The Board of Directors is the body which manages the company's business. It consists of at least one member. The majority of members of the Board of Directors must be persons who reside in Switzerland and have the right to Swiss citizenship or the right to citizenship of a Member State of the **EU** or **EFTA**. Approvals for exceptions to the statutory requirements for nationality and residence are possible in the case of holding companies. The **AG** only has the legal capacity to act after the corporate bodies have been appointed. The mandatory Auditor, consisting of one or more expert auditors (at least one of whom must reside in Switzerland) represents a major advantage, especially in negotiations with banks, suppliers and clients. The Auditor - generally a trust company - must be entered in the Commercial Register.

An **AG** also entails the obligation to keep accounts. A Business Report must be compiled, comprising the Annual Statement of Accounts and the Annual Report. The Annual Statement of Accounts contains a profit and loss account, a balance sheet and notes assessing the financial situation. The Annual Report states the course of business, any capital increases and the Auditor's confirmation.

At least three founding members are required to establish an **AG**. They may be natural persons or legal entities. The deed of incorporation must be officially notarized. This can be done by a notary, at the local authority offices in the commune of residence, or directly at the Commercial Register office. The **AG** only comes into being once the mandatory entry has been made in the Commercial Register.

Management

I attended the Swiss School of Hotel and Tourism Management (SSH) at Chur, followed by a stay in the USA. I started by attending a college and then I worked for Edward Louis Enterprises New York, San Francisco Branch. We order over experiences over global investment relations.

The hotels and resorts will be managed by their own full-time General managers, led with a 10% share of the turnover, however in each case with 1% at the start. In the second year and after increase of the turnover with 2% etc.

Not only the managers but also the entire staff receive 1% of us like above mentioned at the start. However no more of the firm conversion, but of the participation of their superiors. After increase of our turnover and after number years increases also here the participation to 2% etc. So it is not only the managers who benefit, but every member of staff.

Our marketing manager are here involved also with 10% in our firm turnover, however also again at the beginning with 1% after departure of all the costs and expenditures. The participation increases also here again after number of years and of the turnover.

Organization

Our bank is also obligates to pay with 10% interest on our investment.

As well as the real estates as a **hotel, Resorts, country houses, Ranches and mansions and arricles such as yachts, privately jets, luxury car, luxury watches, exclusive decoration, jewels, diamant and beads** are to the presentation of our company and intended for sale and

to the Public relation in the thing for investments, which can be sold or works on only after publication by a prospective customer by our Business partners by our respective manager. The real estates and articles are up to the sale the property of our company. These real estates or articles ar to be sold or taken over to the consquence its only from the company owner whether inland or foreign country.

Our global prospects of success are very good, and in the UAE and the Middle East they are indescribable. After our visit in the summer, we shall be able to put everything on the table in black and white.

The prices of overnight stays and the premises etc. in the hotels and resorts are taken over by a hotel tester each year again decreasing or during introduction from additional services to call, because experience shows that guests detest any kind of changeover at the room prices and in the premises. If we do not take this into account, they could stay away from us, which would not be in our interests. However, the prices will be adjusted every year according to the star rating*, expenditure and range of services offered. This will be handled by the hotel association the respective country.

To our Business partner in the individual countries and continents, who recommand us succesfully to the third parties for investments or help us to succed in taking over or establishment of hotels and resorts thanks to good relations and permanently are concerned for our company in accordance with contract with Public relation, we granted after furnished and proven success a commission, however in the first year **1%**, in the second year **2%** etc. and on end of the respective yearly. In **10** years there would be maximally **10%**.

To our lawyer we grants likewise as well as for its consultation and for its assistance as in the above mentioned section a commission on to work on the valid project or investment, however also again in the first year 1%, in the second year 2% etc.

The Business partner who are registered in the Register of Companies excerpt are only involved with this in the excerpt indicated percentage as well as at the company and at the conversion.

Location

Our company's main location will always be in Switzerland although there will be worldwide support units.

Market

The market is open for investments (both movable and fixed) in the Emirates, and especially in Dubai. Based on our Web site, I may also claim in good conscience that this is true for Europe and Central America.

I already have e-mail addresses for investments throughout the Middle East, Western Europe, Asia, parts of Africa and Eastern Europe thanks to our much-appreciated business partner CoolWb, Marketing Department.

Successful global tourism constantly calls for better, improved hotels and resorts with better locations and better facilities. You can already see the demand by consulting my Web site. So there will always be demand in these areas, and also for movable investments.

Market and marketing

Product	Projects and investments for global tourism, fixed and movable.
Prices	Depending on the particular project and investment
Location	Company headquarters in Switzerland with worldwide support units.
Promotion	1. Internet Web site 2. Radio Advertising messages 3. Television SF1, SAT 1, Pro 7, CNN 4. Press Various daily and weekly newspapers, events, sales promotions and competitions.

Target groups

My target group comprises VIPs throughout the world - especially in the Middle East, North and South America, Central America, Asia and the South Seas.

Competition

Competition exists, as it does in every sector. Based on our Web site, it is evident that there is a demand for investments of this sort. Our business area is not fully covered, and never will be.

Pricing

Sales prices for newly constructed hotels and resorts are determined by many aspects such as land prices and construction costs, etc. Acquisition prices, of course, are pre-calculated in most cases. These have to be considered in detail after precise discussions and recalculations.

Risk analysis

Choice of location:

As compared to other companies, the location of our company headquarters is fairly unimportant and is not critical to economic success. This is one of the basic decisions which may be decisively influenced by the subsequent development of business, but only if direct sales were to take place from the location. However, this is not the case for our company. In the absence of production, our company will not be selling directly on site. We shall make most or all of our turnover abroad.

Competition: We shall combat the competition fairly, both abroad and in this country. Based on my Web site, I have been able to strike up enough business relations to ensure that I fear no competition.

Liquidity

bottlenecks: Inadequate liquidity in case of low utilization of capacities can mean that invoices falling due cannot be paid. In particular, an insufficient reserve at the start of the venture is frequently responsible for this situation. We shall do everything we can to prevent this problem - after all, the survival of the company would depend on this.

Commercial errors:

Corporate management requires sound common sense, which means that the owner or manager must always be master of his company. We must have definite information about all matters, situations and issues concerning our company, whether they are of a financial, legal or commercial nature.

Macroeconomic

situation: Tourism is only known to experience phases of weakness in the general economy in relation to travel agencies, when natural disasters occur.

We are not a travel agency.

1. Our activities are global
2. We are only indirectly linked to tourism, because we work for tourism - not with it.

Financing:

Equity capital - participation by investors

With this form of raising equity capital, one or more investors participate in our project - these are known as the 'Business Angels'. The major advantage of this type of financing is that valuable know-how flows into our firm along with the capital, because these investors have experience of developing, managing and financing companies. These sources of finance are very difficult to access at present.

Investment of our coworkers as a plant in form of a participation are naturally also possible and conceivable. On such investments and plants we will recopense with our Business plan and regulations a 10% annual net yield with 10 years old running time after depature all depatures and costs of the obtained conversion. With interest and publication is to be put likewise separetely by our lawyer with and to our conditions firmly.

Borrowed capital

In addition to equity capital, there are various possible ways of obtaining borrowed capital from capital providers. In this case, it must not only be remembered that borrowed capital should be deployed to cover somewhat lower risks than those covered by equity capital; it should also be ensured that the periods involved are congruent, i.e. long-term borrowed capital should only be used to cover long-term liabilities.

Operating loans = financing of current assets (short-term)

Investment loans = financing of fixed assets (longer-term)

Financial plan

The financial plan must provide answers to the following questions in all cases:

- How much turnover and profit will the established company achieve over time?
- How will the asset and financing situation look?
- How is the company's solvency guaranteed?
- On which assumptions are the forecasts based?

Drawing up a financial plan is a process that is broken down into several steps.

Step 1 Turnover plan

Standard calculation chart for production

	Costs of materials and goods
+	Manufacturing costs
=	Production costs
+	Administrative and marketing costs
=	Total production cost (cost of sales)
+	Imputed profit
=	Imputed selling price

Target costing for the real estate sector

With Target Costing, we calculate more or less in reverse order. I sound out the stock market to see how many affluent clients would be ready to pay for the hotel. The planned profit margin is deducted from this target price to produce the target costs.

These are the maximum costs that can be incurred due to the completion of a hotel so that the planned profit can still be achieved. This results in a fundamental difference from the standard calculation. The key starting point for the calculation is no longer 'What will a hotel or resort cost?' but 'What is a hotel or resort allowed to cost?'.

General legal conditions

General legal conditions must be respected both in Switzerland and abroad, for construction projects and acquisitions alike. Regardless of whether investments are movable or fixed, this means that questions such as 'Where?', 'How?', 'When?' and 'Where to?' must always be clarified in advance so that no discrepancies or prohibited acts occur. This undertaking is very important, and we must respect the general legal conditions abroad in the same way as we would - and do - proceed in Switzerland and Germany. In some cases, discrepancies abroad could be more serious than in this country.

Of course, we also require permits, including residence permits. When a property is constructed, specialists from Switzerland or Germany will be working on and in the building. The permits required, and how long we shall need them for, are matters which can only be stated and defined with more accuracy on the spot.

Implementation planning and future strategy

The time sequence for implementation could start with immediate effect. I already have agreements with Germany, Portugal, Dubai, Costa Rica, Cuba and Turkey.

Other countries are sure to be added to this list, such as Bahrain, Kuwait, Saudi Arabia, the Maldives, Japan, Tanzania, South Africa, China, Uzbekistan and Kazakhstan. I already have e-mail addresses for investments thanks to our highly appreciated business partner, Layla Snow.

In fall, we also intend to travel to the USA, or more precisely to California. Together with my business partner in the USA, I shall hold a discussion with the Governor. America has affluent clients as well as a demand for the services we are offering. Contracts will certainly be offered to us as a result of this discussion.

Alaska, Canada, Australia, South America, Thailand, Malaysia, Brunei, the Philippines, Indonesia, Sri Lanka and the South Sea Islands will definitely be added - if not this year, then next year.