

ENJOI LTD COST ANALYSIS BETWEEN USING PALM OR HIGH OLEIC SUNFLOWER IN FRYERS

1st CONSIDERATION

ALL FOODS WHEN EXPOSED TO LIGHT, CHANGES IN TEMPERATURE, EXPOSURE TO AIR & MOISTURE DECAY -like a green banana goes from a healthy yellow & then sickly brown

ALL CHEFS are advised to CHOOSE the oil that is the most STABLE. A stable oil is resistant to (air) oxidation, water (hydrolysis) and cooking at low or high temperatures in its tin or in the fryer. Enjoi's HOSO has a smoke point of 2690C, the highest anti-Oxidation rate of 53 versus, palm oil that has a Smoke point ranges from 200-2350C and a anti-Oxidation rate of 20.

ASSUME # 1 COST of OIL

| | | ¥ | kg | Litres | Cost / Litre |
|--------------|------|---|-------|--------|--------------|
| Cost of Palm | ¥200 | | 16.00 | 17 | ¥11.51 |
| Cost of HOSO | ¥560 | | 13.85 | 15 | ¥37.33 |

ASSUME # 2 Volume of oil used

| FRYER # | F1 | F2 | F3 | F4 | TOTAL |
|----------------------|----|----|----|----|-------|
| Volume filled Litres | 25 | 25 | 25 | 25 | 100 |

WRONG CALCULATION

| | Litres | Palm | Enjoi |
|---------------------|-----------|--------|--------|
| Cost of the oils | per Litre | ¥11.51 | ¥37.33 |
| Cost to Fill Fryers | 100 | ¥1,151 | ¥3,733 |

2nd CONSIDERATION Does the oil meet the FEHD standards

After starting with a carbon free clean frier the oil needs to be tested. The Hong Kong FEHD & China FDA test for Peroxides level (oxidation), Alfatoxins (oil contamination), Eurcic Acid (sick oil), Total Polar Compounds (trans fats, free fatty acids, triglycerides, acrylamides), Benzopyrenes (carbon),

ASSUME # 3 FRY LIFE

| | | | PALM | ENJOI |
|--|------|--|---------|---------|
| FRY LIFE | DAYS | | 1 | 7 |
| i.e. Number of times the fryers are refilled | 30 | | 30 | 4.29 |
| # Litres required over the period | 30 | | 3,000 | 429 |
| Cost to Fill Fryers for "x" days | 30 | | ¥34,538 | ¥16,000 |

Note by the 3rd day the palm oil will have been replaced from top ups of 30%

Savings = 53.67%

The ACTUAL COST TO FILL the FRYERS IS CALCULATED NOW

ASSUME # 4 TopUp

| ADD the Cost of Oil Wastage & Absorption over 12hrs | | 25% | 4% |
|---|---------|--------|--------|
| Oil Wastage & Absorption - # Litres | 1 day | 25 | 4 |
| Oil Wastage & Absorption - # Litres | 30 Days | 750 | 120 |
| Cost of Wastage & Absorption | 30 Days | ¥8,634 | ¥4,480 |

ASSUME # 5 Cost FILTER

| ADD THE COST TO CLEAN & FILTER | Life Span | Filter 4/day | Filter 1/day |
|--|-----------|--------------|--------------|
| Enjoi filters | 180days | ¥0 | ¥2.2 |
| Filter paper | 1 day | ¥24 | ¥0 |
| Powder RMB 4 per 25 gms - 300gms for 30 Litres & 200gms for the 20 L used 2X a day | 1 day | ¥160 | ¥0 |
| Cost Filtration & Cleaning per month | 30 | ¥5,520 | ¥65 |

The Filter cart has wire mesh long terms instead of paper provided by Enjoi.

| ANSWER 1. | SUM THE TOTAL COST TO KITCHEN PER MONTH | | PALM | ENJOI |
|-----------------------|---|-----------|----------------|----------------|
| COST OF OIL IS REALLY | Cost to Fill Fryers for "x" days | 30 | ¥34,538 | ¥16,000 |
| | Cost of Wastage & Absorption | 30 | ¥8,634 | ¥4,480 |
| | Cost Filtration & Cleaning per month | 30 | ¥5,520 | ¥65 |
| | TOTAL COST OF OIL | 30 | ¥48,692 | ¥20,545 |
| | SAVINGS | | | ¥28,147 |
| | % SAVINGS | | | 58% |

| ANSWER 2. | CASH FLOW TO BUSINESS PER KITCHEN | month 1 | month 2 | month 3 | month 4 | "Months 1-12" |
|-------------------|---|----------------|----------------|----------------|----------------|-----------------|
| | The COST of using PALM OIL | ¥48,692 | ¥48,692 | ¥48,692 | ¥48,692 | ¥584,302 |
| | The Cost of using Enjoi Oil | ¥20,545 | ¥20,545 | ¥20,545 | ¥20,545 | ¥246,536 |
| One Month Savings | Enjoi Helps to create a savings surplus | ¥28,147 | ¥28,147 | ¥28,147 | ¥28,147 | ¥337,767 |
| | Enjoi installation expense | (¥16,888) | (¥8,444) | (¥4,222) | - | (¥29,555) |
| | Surplus | ¥11,259 | ¥19,703 | ¥23,925 | ¥28,147 | ¥308,212 |

ANSWER 3. ADD Accumulated SAVINGS

| | | |
|-------------------|---|------------|
| ASSUME # 5 | Sales / month are usually 3-4X total expenses | ¥1,000,000 |
|-------------------|---|------------|

| ADD BACK INCREASE IN SALES | Healthy oils will improve Marketing & Sales | month 1 | month 2 | month 3 | month 4 | After 12 Months Total Sales |
|----------------------------|---|---------|---------|---------|---------|-----------------------------|
| | ASSUME INCREASE PER MONTH IS | 2% | 3% | 5% | 7% | |
| | Monthly increase in sales | ¥20,000 | ¥30,000 | ¥45,000 | ¥67,500 | ¥1,729,951 |

| | | | | | | |
|------------------------------------|--|--------|--------|--------|--------|---------|
| ADD BACK FIXED COST SAVINGS | Filtration, storage, insurance, certifications, compliance | ¥5,455 | ¥5,455 | ¥5,455 | ¥5,455 | ¥65,464 |
|------------------------------------|--|--------|--------|--------|--------|---------|

| | | | | | | |
|--|---|--------|--------|------|--------|---------|
| ADD BACK VARIABLE COSTS SAVINGS | Health & Safety inspections, Electricity/Gas, labour, reporting, interest & finance costs | ¥1,000 | ¥2,000 | ¥800 | ¥1,200 | ¥14,600 |
|--|---|--------|--------|------|--------|---------|

| | | |
|-------------------------------|---|-------------------|
| SUM of all the SAVINGS | So one Kitchen or one business can increase its revenues by using a healthier, more stable oil from Enjoi by an amount far exceeding the oil's cost | ¥1,810,015 |
|-------------------------------|---|-------------------|

ADD COST GOODS SAVINGS ¥308,212

TOTAL SAVINGS ¥2,118,227

100 KITCHENS ¥211,822,710

| | |
|----------------|--|
| SUMMARY | <p>SAY NO to SATURATED FATS & YES to UNSATURATED FATS especially the Australian HEALTHY OMEGA 9 (85%+) for all cooking & frying.</p> <p>Healy oils - Healthy life</p> |
|----------------|--|

Say NO to Saturated fats that are known to increase the risk of heart, blood, liver & cancer disease. Like Soy, Palm, Rapeseed, Corn & Peanut oils under high temperature, frying conditions. BUT say Yes to the Healthier Unsaturated fats such as Canola & High Oleic Sunflower. That are rich in Omega 9, balanced & low in Omega 6 & 3 & as HKG Food Safety Centre says these oils have the lowest trans fat content under frying conditions.