

| Hypothèses                       |            |
|----------------------------------|------------|
| Taux d'imposition                | 33%        |
| Taux d'actualisation             | 9%         |
| Taux de croissance perpétuel     | 4%         |
| Multiple VE / EBITDA             | 10,0x      |
| Date de transaction              | 30/06/2021 |
| Date de fin d'exercice comptable | 31/12/2021 |
| Cours actuel de l'action         | 30 €       |
| Actions en circulation           | 60 000     |

| Flux de trésorerie actualisés | Entrée      | 2021       | 2022       | 2023       | 2024       | 2025       | Sortie     |
|-------------------------------|-------------|------------|------------|------------|------------|------------|------------|
| Date                          | 30/06/2021  | 31/12/2021 | 31/12/2022 | 31/12/2023 | 31/12/2024 | 31/12/2025 | 31/12/2025 |
| Période                       |             | 0          | 1          | 2          | 3          | 4          |            |
| Fraction année                |             | 0,50       | 1,00       | 1,00       | 1,00       | 1,00       | 1,00       |
| EBITDA                        |             | 173 921    | 168 448    | 207 854    | 213 272    | 231 815    |            |
| CAPEX                         |             | 45 000     | 45 000     | 45 000     | 45 000     | 45 000     |            |
| Variation BFR                 |             | 6 718      | 7 259      | 3 629      | 7 451      | 7 362      |            |
| I.S.                          |             | 48 926     | 45 650     | 58 637     | 59 437     | 64 746     |            |
| Flux disponibles (FCFF)       |             | 73 277     | 70 539     | 100 588    | 101 384    | 114 707    | 2 352 023  |
| Flux transaction              | -           | 36 639     | 70 539     | 100 588    | 101 384    | 114 707    | 2 352 023  |
| Flux TRI                      | (1 403 474) | 36 639     | 70 539     | 100 588    | 101 384    | 114 707    | 2 352 023  |

| Valeur intrinsèque        |           | Valeur de marché         |           | Taux de rendement |     |
|---------------------------|-----------|--------------------------|-----------|-------------------|-----|
| Valeur d'entreprise       | 1 925 857 | Capitalisation boursière | 1 800 000 | TRI               | 18% |
| Trésorerie                | 486 526   | Trésorerie               | 486 526   |                   |     |
| Dettes                    | 90 000    | Dettes                   | 90 000    |                   |     |
| Valeur des capitaux (VCP) | 2 322 382 | Valeur d'entreprise      | 1 403 474 |                   |     |
| VCP / action              | 38,71 €   | VCP / action             | 30,00 €   |                   |     |

# Valuation Lentreprise Methode Dcf L

**RJ Alexander**



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