

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	207 864	213 272	231 816	
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	1 926 857	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 €		

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