

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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**RICS The Royal Institution of
Chartered Surveyors,Chambre Suisse
d'experts en estimations immobilières
(CEI),Hauseigentümerverband (HEV)
Zürich,Schweizerische
Schätzungsexperten-Kammer des
Schweizerischen Verbandes der
Immobilienwirtschaft
(SEK/SVIT),Schweizer
Immobilienschätzer-Verband (SIV)**

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Valuation and Sustainability Dejan Glavas, 2023-06-22 Do you want to know how to integrate environmental social and governance ESG data into business valuation This book will help you do so step by step The book primarily aims at reaching two types of audiences practitioners and students in finance graduate and undergraduate level Practitioners in finance will find interest in the book as it will give them access to academic knowledge in a format that suits them Academic research has made substantial advances in the field of business valuation and ESG The book intends to transform this knowledge into practical and rigorous methodologies for taking ESG into account when valuing a company Graduate and undergraduate courses have recently developed in business schools universities and engineering schools These courses usually directly refer to academic articles or valuation companies website documentation but not to academic books Therefore the book will allow students to have access to centralized and organized information about business valuation and ESG Readers without prior knowledge of business valuation will be guided through the ESG integration process They will first be introduced to the concept of value and the reasons for incorporating ESG into the value They will then learn simple financial methods to value firms and see step by step use cases For instance the reader will learn how to value a firm in the renewable energy sector using cash flow and multiple valuation methods After building knowledge of standard business valuation readers will better understand ESG data and ratings The reader will then learn how to integrate ESG into business valuation using cash flow and multiples approaches Again the reader will be able to replicate these methods as the book will provide practical cases for integrating ESG data in business valuation Finally for the readers that intend to go a bit further they will learn about the academic research advances in ESG and business valuation *Bilingual Dictionary of Terms* François Elandi, 2019-02-14

Bilingual Dictionary of Terms Banks Finances Money Financial Markets Banques Finances Monnaie Marchés Financiers METODES Editions Collection Culture convenient examples to better assimilate the terms used contributing to make the work the most precise reference in its specialty and a cross reference system to more precise definitions and complementary expressions to other words and terms inside the development of a word or an expression It is intended for high school pupils and students of higher education professional users and the general public In order for them to acquire and develop their professional lexicological heritage master the exact terminology in the practice linked to their activity or profession perfect their knowledge in banking finance and stock exchange practice and better communicate efficiently Cet ouvrage bilingue fruit d'une équipe de spécialistes et de professionnels traite des pratiques bancaires financières et boursières avec Plus de 25000 mots et termes utilisés en français et en anglais britannique et nordaméricain Des exemples pratiques pour mieux assimiler l'emploi de ces termes contribuant faire de l'ouvrage la référence la plus précise dans sa spécialité Un système de renvois des définitions et explications complémentaires et plus précises d'autres mots et termes au sein du développement d'un mot ou d'une expression Il est destiné à l'élève des lycées et collèges ou l'étudiant de l'enseignement supérieur À l'utilisateur

professionnel Au grand public Pour Acquiescer et développer son patrimoine lexicologique professionnel Maîtriser la terminologie exacte dans la pratique liée son activité ou sa profession Perfectionner ses connaissances dans la pratique bancaire financière et boursière Mieux communiquer efficacement Introduction à l'évaluation des entreprises et du private equity 2014 Y. Courtois, 2014-01-01 This book provides an introduction to and examples of the practical issues of the valuation of companies and private equity It focuses primarily on three techniques commonly used in practice market method discounted cash flow method and accrual basis Evaluation aspects related to the Alternative Investment Fund Managers Directive and to private equity are also dealt with in this book Droits de l'investisseur étranger et protection de l'environnement Sabrina Robert-Cuendet, 2010-05-12 En droit international de l'investissement le prisme de l'expropriation indirecte couvre une large catégorie de mesures telles que les réglementations qui n'impliquent pas de transfert de propriété mais aboutissent une grave interférence avec un investissement La définition des possessions indemnissables constitue une question extrêmement sensible située à la croisée des chemins entre la protection des droits des investisseurs et la préservation des prérogatives de l'Etat Cet ouvrage explore à travers l'exemple de la réglementation environnementale le droit applicable cette notion controversée Il montre que l'approche traditionnelle reposant sur une dilution du concept d'expropriation n'est nullement appropriée et il contribue à clarifier l'étendue de la protection de l'investisseur sur le fondement du droit de la responsabilité internationale de l'Etat In international investment law the prism of indirect expropriation includes a broad range of measures such as regulatory measures which do not involve a transfer of property but result in a serious interference with an investment The definition of compensable taking is a very sensitive issue situated at the crossroads between the protection of investors private rights and the safeguarding of the state's sovereign prerogatives This book explores through the example of environmental regulation the law applicable to this controversial topic It suggests that the traditional approach based on an extension of the concept of expropriation is inappropriate and it contributes to clarifying the scope of the international protection of the investor on the ground of the law of state responsibility Fiches de valorisation des entreprises Mondher Cherif, 2021-10-19 L'objectif de cet ouvrage est de délivrer des clés pour la compréhension des principales méthodes de valuation des entreprises cotées et non cotées Organisé en fiches combinant les notions essentielles et des exercices corrigés le livre présente sans faire l'économie de la théorie financière et des outils mathématiques nécessaires les techniques majeures de valuation pratiquées par les analystes financiers et les banques d'affaires et qu'on peut classer en deux familles le modèle Discounted Cash Flows DCF et la méthode des comparables cotés ou transactionnels D'autres méthodes alternatives sont également présentées en particulier celles spécifiques aux transactions LBO aux grands groupes tels que les Blue Chip Stocks et les GAFAS américains et les BATX chinois ou encore ceux cotés sur le S P 500 le CAC 40 sans oublier les start-up innovantes Les clés de la finance d'entreprise Sébastien Ristori, 2025-08-12 Comment décrypter et maîtriser les fondamentaux de la comptabilité Quelle démarche adopter pour conduire une analyse financière et

extra financier pertinente Comment valuer les risques et déterminer le coût du capital avec rigueur Quels outils utiliser pour valoriser une entreprise ou un projet d'investissement Comment élaborer une stratégie financière cohérente intégrant les principes de la finance durable Quelles sont les étapes clés pour réussir une opération de fusion acquisition Comment aborder les principales techniques d'ingénierie financière telles que le LBO l'IPO ou la gestion d'une start-up La création de valeur constitue le fondement de la finance d'entreprise Avec l'émergence de la finance verte les métiers financiers s'adaptent et acquièrent de nouvelles compétences pour garantir une valeur plus responsable au service de l'ensemble des parties prenantes Adoptant la perspective de l'analyste financier cet ouvrage explore les principaux enjeux techniques de la discipline en offrant une compréhension claire des concepts outils et savoir-faire indispensables tout professionnel du secteur Il couvre notamment la finance verte l'analyse financière et ESG la valorisation d'entreprise les décisions d'investissement les théories financières la gestion des risques le calcul du coût du capital ainsi que la structuration d'une politique de financement dette fonds propres distribution L'ouvrage traite également des opérations de fusion acquisition des fondamentaux d'une introduction en bourse IPO de la gestion d'un organigramme financier ou encore des méthodes spécifiques la conduite d'une start-up Structuré autour de 64 fiches thématiques ce guide constitue une ressource essentielle pour les analystes enseignants et praticiens désireux de maîtriser les grands piliers de la finance d'entreprise Ce livre s'adresse aux professionnels chefs d'entreprise directeurs financiers comptables aux étudiants aux enseignants

Introduction à la gestion d'entreprise

Jean-Paul Thommen, 2020-11-26 Ouvrage standard destinant aux praticiens qu'aux étudiants Introduction la gestion d'entreprise décrit les instruments permettant d'améliorer de manière optimale la coopération entre les collaborateurs ainsi que les structures et les processus de l'entreprise Le livre dont vous avez entre les mains la 6^e édition entièrement refondue fait un tour d'horizon complet de toutes les fonctions de l'entreprise L'entreprise et son environnement Marketing Gestion matières Gestion de la production Comptabilité Financement Investissement et valorisation d'entreprise Gestion des ressources humaines Organisation Management Ce livre est la fois un manuel d'enseignement et un ouvrage de référence Sa présentation claire ses nombreuses illustrations et son très riche index en font un précieux outil de travail

Guide pratique d'évaluation

d'entreprise Jean-Etienne Palard, Franck Imbert, 2013-07-04 Le guide de référence de la valorisation Cet ouvrage présente de manière la fois concrète et rigoureuse la valorisation d'entreprise son environnement et ses pratiques ainsi que les principales techniques mises en œuvre par les professionnels de la valorisation Destiné au non spécialiste comme au professionnel l'acheteur comme au vendeur ou au conseil il sera utile que vous ayez traité le rachat d'une entreprise une succession ou une introduction en Bourse Il a été conçu pour être efficace autour de multiples exemples étudiés de cas exercices et auto diagnostics Proposant des plans d'action étape par étape le Guide pratique d'évaluation d'entreprise donne les clés pour choisir la méthode la plus efficace l'utiliser au mieux et d'éviter les pièges courants Quelle méthode choisir en fonction de la société et du contexte économique Quelles sont les dernières évolutions des techniques d'évaluation d'entreprise Comment mettre en œuvre la méthode

DCF Quelles sont les principales tapes respecter pour une valuation multicrit re **Performance des méthodes de valorisation dans les transactions financières** David Heller, 2021-04-01 Les op rations financi res d pendent de la cr ation de valeur potentielle de la nature de l actionnariat du niveau de d veloppement de l entreprise et de ses perspectives de croissance Elles r sultent de diff rentes strat gies commerciales et financi res qui doivent int r t des d tenteurs du capital l influence et la strat gie du groupe l initiative ainsi que la structure de l offre Cet ouvrage examine comment en pratique le capital d une entreprise se structure en tenant compte des int r ts des diff rentes parties prenantes Les performances des m thodes de valorisation qui servent les investisseurs dans leur prise de d cision et dans les montages financiers sont d velopp es de fa on d taill e En fonction de contextes pr sents sur le march du contr le les m thodes des comparables boursiers et transactionnels celle des flux de tr sorerie actualis s et l approche patrimoniale vont tre privil gi es pour valuer la valeur des actions des soci t s Analysant en profondeur les op rations de haut de bilan Performance des m thodes de valorisation dans les transactions financi res s adresse aux tudians et aux professionnels de la finance d entreprise

Swiss Valuation Standard (SVS) RICS The Royal Institution of Chartered Surveyors,Chambre Suisse d'experts en estimations immobilières (CEI),Hauseigentümerverband (HEV) Zürich,Schweizerische Schätzungsexperten-Kammer des Schweizerischen Verbandes der Immobilienwirtschaft (SEK/SVIT),Schweizer Immobilienschätzer-Verband (SIV),2017-04-24 Der Swiss Valuation Standard SVS ist der von allen relevanten Verb nden und Hochschulen getragene Immobilienbewertungsstandard der Schweiz Mit der verbindlichen Definition der wertrelevanten Begriffe und der Einordnung der wichtigsten Bewertungskonzepte normen und standards tr gt der SVS massgebend zu einer h heren Transparenz und Professionalit t der Immobilienbewertung in der Schweiz bei La Swiss Valuation Standard SVS constitue la norme d estimation immobili re de r f rence des principales associations et hautes coles suisses La SVS via des d finitions contraignantes des notions relatives la valeur pertinentes et le recensement des principaux concepts et principes et des principales normes d estimation immobili re permet une am lioration consid rable de la transparence et du professionnalisme des pratiques de l estimation immobili re en Suisse Lo Swiss Valuation Standard SVS lo standard per la valutazione immobiliare adottato da tutte le associazioni e scuole universitarie rilevanti in Svizzera Con la definizione vincolante dei termini relativi al valore e la classificazione dei concetti norme e standard di valutazione pi importanti l SVS contribuisce in maniera determinante ad una maggiore trasparenza e professionalit della valutazione immobiliare in Svizzera

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