



**ROSINTER**  
RESTAURANTS

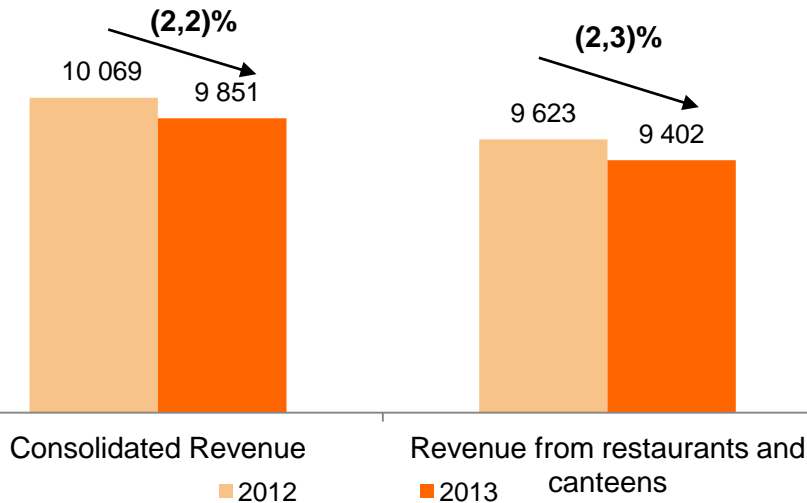
# 2013 AUDITED IFRS FINANCIAL RESULTS

Investors and Analysts Presentation

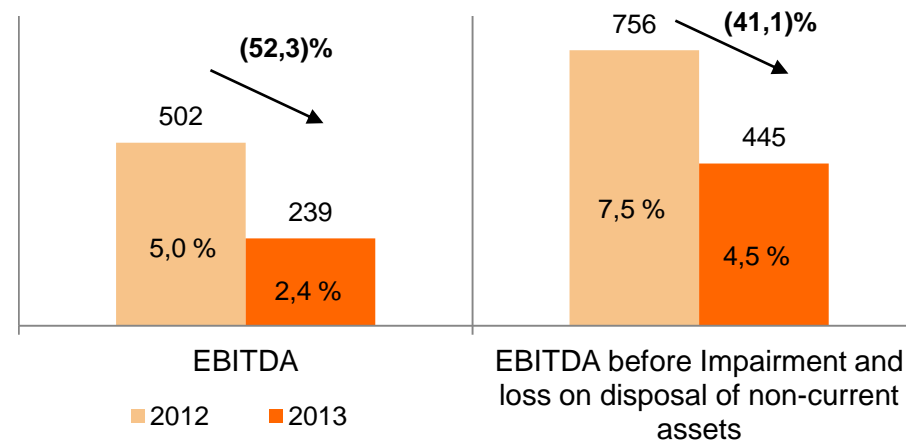


This presentation contains “forward-looking statements” which include all statements other than statements of historical fact. Such forward-looking statements can often be identified by words such as “plans”, “expects”, “intends”, “estimates”, “will” “may”, “continue”, “should” and similar expressions. Such forward-looking statements involve known and unknown risks, uncertainties and other important factors beyond the Company's and/or its Management control that could cause the actual results, performance or achievements of the Company to be materially different from future results, performance or achievements expressed or implied by such forward-looking statements. Such forward-looking statements are based on numerous assumptions regarding the Company's present and future business strategies and the environment in which the Company will operate in the future. By their nature, forward-looking statements involve risks and uncertainties because they relate to events and depend on circumstances that may or may not occur in the future. These forward-looking statements speak only as at the date as of which they are made, and the Company and/or its Management does not intend and has no duty or obligation to supplement, amend, update or revise any of the forward-looking statements contained herein to reflect any change in the Company's and/or its Management expectations with regard thereto or any change in events, conditions or circumstances on which any such statements are based. The information and opinions contained in this presentation are provided as at the date of this presentation and are subject to change by the Company's own discretion without notice of any kind and form.

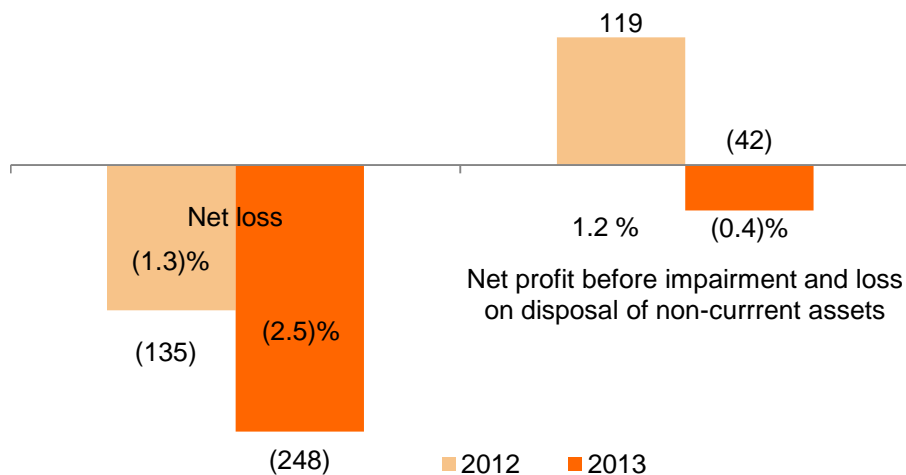
## Net Revenue, Rub mln



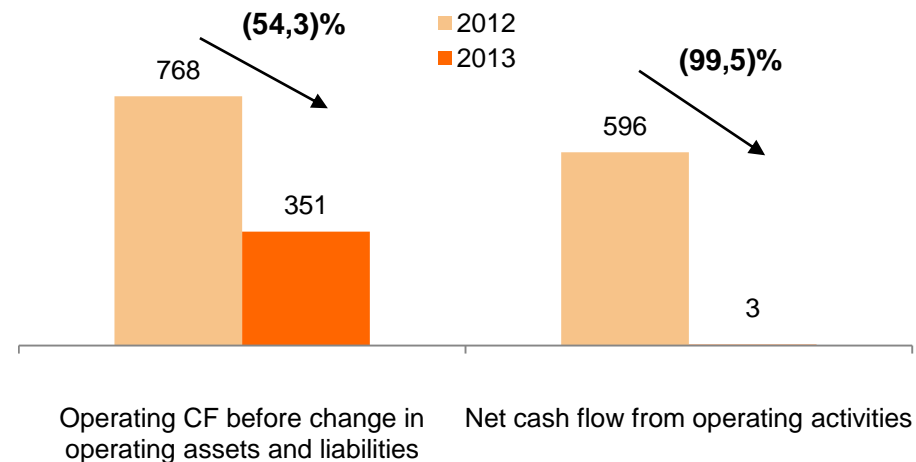
## EBITDA, Rub mln



## Net Profit, Rub mln



## Operating Cash Flow, Rub mln



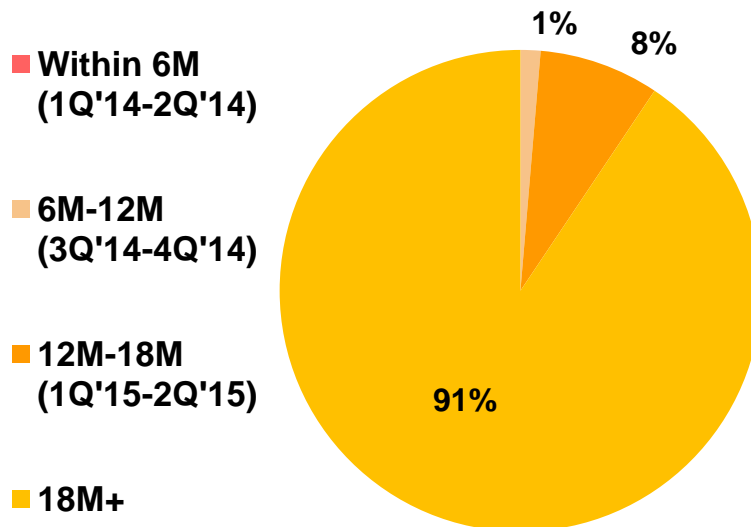
## 2013 Income Statement

<b>(RUB) thousands</b>	<b>2013</b>		<b>2012</b>	
<b>Net revenue **</b>	<b>9 850 888</b>	<b>100.0 %</b>	<b>10 069 062</b>	<b>100.0 %</b>
Incl. Revenue from restaurants and canteens	9 402 207	95.4 %	9 622 797	95.6 %
<i>Incl. Revenue from franchising</i>	294 607	3.0 %	280 807	2.8 %
<b>Cost of sales</b>	<b>8 156 158</b>	<b>82.8 %</b>	<b>8 077 847</b>	<b>80.2 %</b>
<i>Incl. Food and beverages</i>	2 241 711	22.8 %	2 284 743	22.7 %
<i>Incl. Payroll and related taxes</i>	2 141 145	21.7 %	2 164 864	21.5 %
<i>Incl. Rent</i>	1 987 275	20.2 %	1 848 092	18.4 %
<b>Gross profit</b>	<b>1 694 730</b>	<b>17.2 %</b>	<b>1 991 215</b>	<b>19.8 %</b>
SG&A Expenses	1 405 018	14.3 %	1 510 917	15.0 %
Start-up expenses	191 551	1.9 %	97 102	1.0 %
Other gains	62 800	0.6 %	73 782	0.7 %
Other losses	112 161	1.1 %	126 851	1.3 %
Losses from impairment of operating assets	137 045	1.4 %	187 277	1.9 %
<b>Profit/(loss) from operating activities</b>	<b>(88 245)</b>	<b>(0.9)%</b>	<b>142 850</b>	<b>1.4 %</b>
<b>Loss before tax</b>	<b>(224 470)</b>	<b>(2.3)%</b>	<b>(44 139)</b>	<b>(0.4)%</b>
Income tax	(23 167)	(0.2)%	(90 768)	(0.9)%
<b>Net loss from continuing operations</b>	<b>(247 637)</b>	<b>(2.5)%</b>	<b>(134 907)</b>	<b>(1.3)%</b>
<b>Net loss from a discontinued operations</b>	<b>(220 207)</b>	<b>(2.2)%</b>	<b>(110 642)</b>	<b>(1.1)%</b>
<b>Net loss</b>	<b>(467 844)</b>	<b>(4.7)%</b>	<b>(245 549)</b>	<b>(2.4)%</b>
<b>EBITDA **</b>	<b>239 379</b>	<b>2.4 %</b>	<b>501 957</b>	<b>5.0 %</b>
<b>EBITDA before impairment and write-offs **</b>	<b>445 036</b>	<b>4.5 %</b>	<b>755 795</b>	<b>7.5 %</b>

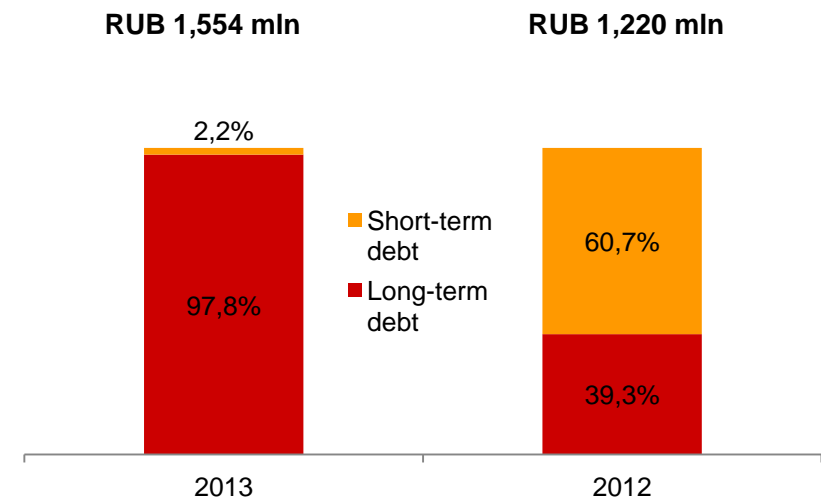
\*\* From continuing operations

- Long-term component of the debt portfolio increased to 98 % as of December 31, 2013
- In 2013 the Group signed 3 long-term loan contracts to refinance (prolong) its short-term debt, which will further improve the Group's debt maturity profile
- The new contracts also allowed us to get a better financing cost, the full impact of which will be in 2014 results

## Debt Maturity



## Debt Portfolio



**THANK YOU FOR ATTENTION!**

Please contact us for further queries:

**Tigran Aslanyan**

Vice President IR, Corporate Finance  
and Company Strategy

E-mail: [ir@rosinter.ru](mailto:ir@rosinter.ru)

Tel.: + 7 495 788 4488 , ext. 2108