(Convenience Translation into English from the Original Previously Issued in Portuguese)

International Meal Company Holdings S.A. and Subsidiaries

Individual and Consolidated Interim Financial Information for the Six-month Period Ended June 30, 2013 and Report on Review of Interim Financial Information

Deloitte Touche Tohmatsu Auditores Independentes

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REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Management and Shareholders of
International Meal Company Holdings S.A.
São Paulo - SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of International Meal Company Holdings S.A. (the "Company"), identified as Company and Consolidated, included in the Interim Financial Information Form (ITR), for the quarter ended June 30, 2013, which comprises the balance sheet as of June 30, 2013 and the related statements of operations, comprehensive income for the three- and six-month periods, changes in equity and cash flows for the six-month period then ended, including the explanatory notes.

Management is responsible for the preparation of the individual interim financial information in accordance with CPC 21 (R1) - Interim Financial Reporting and the consolidated interim financial information in accordance with CPC 21 (R1) and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the individual interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with CPC 21 (R1) applicable to the preparation of Interim Financial Information (ITR) and presented in accordance with the standards issued by CVM.

Conclusion on the consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34 applicable to the preparation of Interim Financial Information (ITR) and presented in accordance with the standards issued by CVM.

Other matters

Statements of value added

We have also reviewed the individual and consolidated statements of value added ("DVA"), for the six-month period ended June 30, 2013, prepared by Management, the presentation of which is required by the standards issued by CVM applicable to the preparation of Interim Financial Information (ITR), and is considered as supplemental information by the International Financial Reporting Standards - IFRSs, which do not require the presentation of a DVA. These statements were subject to the same review procedures described above and, based on our review, nothing has come to our attention that causes us to believe that they are not prepared, in all material respects, in relation to the individual and consolidated interim financial information, taken as a whole.The accompanying interim financial information has been translated into English for the convenience of readers outside Brazil.

São Paulo, August 9, 2013

Deloitte Touche Tohmatsu

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Vagner Ricardo Alves
Engagement Partner

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Information From Company / Paid-up Capital

Number of shares (Units)	Current Quarter 06/30/2013
Paid-in Capital	
Common	84,482,793
Preferred	0
Total	**84,482,793**
Treasury shares	
Common	105,000
Preferred	0
Total	**105,000**

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Individual FSs / Balance Sheets - Assets

Financial Statement in Thousands of Reais

Account Code	Description of Account	Current Period 06/30/2013	Previous Period 06/30/2012
1	Total Assets	896,805	879,845
1.01	Current Assets	6,182	15,815
1.01.01	Cash and Equivalents	338	11,079
1.01.06	Taxes Recoverable	4,811	3,806
1.01.07	Prepaid Expenses	627	193
1.01.08	Others Current Assets	406	737
1.02	Long Current Assets	890,623	864,030
1.02.01	Assets Realizable over the Long Term	314	124
1.02.01.08	Receivables from Related Parties	159	0
1.02.01.09	Others long current assets	155	124
1.02.01.09.03	Escrow deposits	155	124
1.02.02	Investments	890,212	863,797
1.02.03	Fixed Assets	5	5
1.02.04	Intangible	92	104

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Individual FSs / Balance Sheets - Liabilities

Financial Statement in Thousands of Reais

Account Code	Description of Account	Current Period 06/30/2013	Previous Period 12/31/2012
2	Total Liabilities	896,805	879,845
2.01	Current Liabilities	466	808
2.01.01	Social and Labor Obligations	220	652
2.01.02	Suppliers	86	150
2.01.03	Tax Obligations	160	0
2.01.05	Other Obligations	0	6
2.01.05.02	Others	0	6
2.03	Shareholders' Equity	896,339	879,037
2.03.01	Paid-Up Capital Realized	615,558	615,529
2.03.02	Capital Reserves	234,137	224,115
2.03.05	Accumulated Profits/Losses	-13,655	-1,885
2.03.08	Other comprehensive income	60,299	41,278

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Individual FSs / Income Statement

Financial Statement in Thousands of Reais

Account Code	Description of Account	Accumulated in the Current Period 04/01/2013 to 06/30/2013	Accumulated in the Current Period 01/01/2013 to 06/30/2013	Accumulated in the Previous Period 04/01/2012 to 06/30/2012	Accumulated in the Previous Period 01/01/2012 to 06/30/2012
3.04	Operational Expenses/Revenues	-1,846	-11,912	-3,405	-3,616
3.04.02	General and Administrative Expenses	-1,216	-13,108	-8,892	-10,178
3.04.04	Others Operational Revenues	-	79	-	-
3.04.06	Equity Income Result	-630	1,117	5,487	6,562
3.05	Result Before Financial Results and Taxes	-1,846	-11,912	-3,405	-3,616
3.06	Financial Result	-158	142	653	2,206
3.06.01	Financial Revenues	2	523	822	2,430
3.06.02	Financial Expenses	-160	-381	-169	-224
3.07	Result before Tax on Profits	-2,004	-11,770	-2,752	-1,410
3.09	Net Result from Continued Operations	-2,004	-11,770	-2,752	-1,410
3.11	Profit/Loss in the Period	-2,004	-11,770	-2,752	-1,410
3.99	Earnings per share - (Reais / Share)				
3.99.01	Basic Earnings per share				
3.99.01.01	ON	-0,02372	-0,13932	-0,03293	-0,01679
3.99.02	Diluted Earnings per Share				
3.99.02.01	ON	-0,02369	-0,13923	-0,03288	-0,01685

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Individual FSs / Statement of Other Comprehensive Income (Loss)

Financial Statement in Thousands of Reais

Account Code	Description of Account	Accumulated in the Current Period 01/04/2013 to 06/30/2013	Accumulated in the Current Period 01/01/2013 to 06/30/2013	Accumulated in the Previous Period 01/04/2012 to 06/30/2012	Accumulated in the Previous Period 01/01/2012 to 06/30/2012
4.01	Profit/Loss in the Period	-2,004	-11,770	-2,752	-1,410
4.02	Other comprehensive income	20,972	19,021	27,841	29,040
4.03	Comprehensive income (loss) for the period	18,968	7,251	25,089	27,630

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Individual FSs / Cash Flow Statement - Indirect Method

Financial Statement in Thousands of Reais

Account Code	Description of Account	Accumulated in the Current Period 01/01/2013 to 06/30/2013	Accumulated in the Previous Period 01/01/2012 to 06/30/2012
6.01	Net Cash from Operational Activities	-4,464	-2,455
6.01.01	Cash Generated in Operations	-3,083	-1,388
6.01.01.01	Net Profit in the Period	-11,770	-1,410
6.01.01.02	Depreciation and amortization	14	12
6.01.01.03	Equity in Subsidiaries	-1,117	-6,562
6.01.01.08	Payment to employees based on share	10,022	6,520
6.01.01.09	Several provisions and others	-232	52
6.01.02	Variation in Assets and Liabilities	-537	278
6.01.02.03	Tax and contribution recoverable	-162	0
6.01.02.04	Prepaid Expenses	-435	-3
6.01.02.05	Suppliers	-64	340
6.01.02.06	Others assets and liabilities	124	-59
6.01.03	Others	-844	-1,345
6.01.03.01	Income Tax and Social Contribution Paid	-844	-1,345
6.02	Net Cash from Investment Activities	-6,277	-44,489
6.02.02	Additions of Investments in Subsidiaries	-9,927	-44,489
6.02.04	Interest on Capital	3,650	0
6.05	Increased (Decreased) in Cash and Equivalents	-10,741	-46,944
6.05.01	Initial Cash and Equivalents Balance	11,079	82,622
6.05.02	Final Cash and Equivalents Balance	338	35,678

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Individual FSs / Statement of Changes in Shareholders' Equity / 01/01/2013 to 06/30/2013

Financial Statement in Thousands of Reais

Account Code	Description of Account	Paid-Up Capital	Capital Reserves, Options Granted and Shares in Treasury	Profit Reserves	Accumulated Profits or Losses	Other Covering Results	Shareholders ' Equity
5 01	Initial Balances	615,529	224,115	0	-1,885	41,278	879,037
5.03	Initial Adjusted Balances	615,529	224,115	0	-1,885	41,278	879,037
5.04	Capital transactions with partners	29	10,022	0	0	0	10,051
5.04.08	Increase in capital reserve due to stock option plan	29	10,022	0	0	0	10,051
5.05	Total Comprehensive Income (Loss)	0	0	0	-11,770	19,021	7,251
5.05.01	Net Profit in the Period	0	0	0	-11,770	0	-11,770
5.05.02	Other comprehensive income (loss)	0	0	0	0	19,021	19,021
5.05.02.04	Translation Adjustments of Subsidiaries during the period	0	0	0	0	19,021	19,021
5.07	End Balances	615,558	234,137	0	-13,655	60,299	896,339

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Individual FSs / Statement of Changes in Shareholders' Equity / 01/01/2012 to 06/30/2012

Financial Statement in Thousands of Reais

Account Code	Description of Account	Paid-Up Capital	Capital Reserves, Options Granted and Shares in Treasury	Profit Reserves	Accumulated Profits or Losses	Other Covering Results	Shareholders Equity
5.01	Initial Balances	615,466	217,595	0	-19,739	8,031	821,353
5.03	Initial Adjusted Balances	615,466	217,595	0	-19,739	8,031	821,353
5.04	Capital transactions with partners	53	6,520	0	0	0	6,573
5.04.08	Increase in capital reserve due to stock option plan	53	6,520	0	0	0	6,573
5.05	Total Comprehensive Income (Loss)	0	0	0	-1,410	29,040	27,630
5.05.01	Net Profit in the Period	0	0	0	-1,410	0	-1,410
5.05.02	Other comprehensive income (loss)	0	0	0	0	29,040	29,040
5.05.02.06	Translation Adjustments of Subsidiaries during the period	0	0	0	0	29,040	29,040
5.07	End Balances	615,519	224,115	0	-21,149	37,071	855,556

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Individual FSs / Added Value Statements

Financial Statement in Thousands of Reais

Account Code	Description of Account	Accumulated in the Current Period 01/01/2013 to 06/30/2013	Accumulated in the Previous Period 01/01/2012 to 06/30/2012
7.02	Input Required from Third Parties	-1,693	-1,949
7.02.04	Others	-1,693	-1,949
7.03	Gross Value Added	-1,693	-1,949
7.04	Retentions	-14	-12
7.04.01	Depreciation, Amortization and Exhaustion	-14	-12
7.05	Net Value Added Produced	-1,707	-1,961
7.06	Value-Added Received in Transfer	1,640	8,992
7.06.01	Equity Income Result	1,117	6,562
7.06.02	Financial Revenues	523	2,430
7.07	Total Value Added to Be Distributed	-67	7,031
7.08	Distribution of Value Added	-67	7,031
7.08.01	Staff	11,659	8,216
7.08.01.01	Direct Remuneration	0	195
7.08.01.04	Others	11,659	8,021
7.08.01.04.01	Management fees	1,637	1,051
7.08.01.04.02	Payment based on share	10,022	6,520
7.08.03	Remuneration of Third-Party Capital	44	225
7.08.03.01	Interest	44	225
7.08.04	Remuneration on Own Capital	-11,770	-1,410
7.08.04.03	Profit/Losses Retained in the Period	-11,770	-1,410

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Consolidated FSs / Balance Sheets - Assets

Financial Statement in Thousands of Reais

Account Code	Description of Account	Current Quarter 06/30/2013	Previous Period 12/31/2012
1	Total Assets	1,503,056	1,430,213
1.01	Current Assets	196,376	188,980
1.01.01	Cash and Equivalents	46,886	52,163
1.01.03	Accounts Receivable	70,509	69,328
1.01.04	Inventories	29,221	27,900
1.01.06	Recoverable Taxes	25,135	17,380
1.01.07	Prepaid Expenses	13,502	7,662
1.01.08	Other Current Assets	11,123	14,547
1.02	Non-Current Assets	1,306,680	1,241,233
1.02.01	Assets Realizable over the Long Term	45,940	40,609
1.02.01.01	Financial investments	6,005	6,095
1.02.01.01.01	Short term investment	6,005	6,095
1.02.01.06	Deferred Taxes	13,439	13,393
1.02.01.06.01	Deferred Taxes Assets	13,439	13,393
1.02.01.09	Other Non-Current Assets	26,496	21,121
1.02.01.09.03	Escrow Deposits	12,208	9,825
1.02.01.09.04	Others	14,288	11,296
1.02.03	Fixed Assets	314,335	294,580
1.02.04	Intangible	946,405	906,044

Consolidated FSs / Balance Sheets - Liabilities

Financial Statement in Thousands of Reais

Account Code	Description of Account	Current Quarter 06/30/2013	Previous Period 12/31/2012
2	Total Liabilities	1,503,056	1,430,213
2.01	Current Liabilities	218,229	201,893
2.01.01	Social and Labor Related Obligations	44,422	37,629
2.01.02	Suppliers	70,679	68,666
2.01.03	Fiscal Obligations	16,705	21,473
2.01.04	Loans and Financing	45,956	44,063
2.01.05	Other Obligations	40,467	30,062
2.01.05.02	Others	40,467	30,062
2.01.05.02.04	Deferred Income	5,527	6,453
2.01.05.02.05	Other Current Liabilities	9,366	8,268
2.01.05.02.06	Companies acquisition financing	25,574	15,341
2.02	Non-Current Liabilities	388,488	349,283
2.02.01	Loans and Financing	226,196	180,507
2.02.02	Other Obligations	48,812	48,672
2.02.02.02	Others	48,812	48,672
2.02.02.02.03	Companies acquisition financing	46,266	45,395
2.02.02.02.04	Others liabilities	2,546	3,277
2.02.03	Deferred Taxes	84,572	88,150
2.02.03.01	Deferred Taxes Liabilities	84,572	88,150
2.02.04	Provisions	20,621	24,215
2.02.04.01	Tax Provisions - Pension, Labor-Related and Civil	20,621	24,215
2.02.06	Deferred Income and Profits	8,287	7,739
2.02.06.02	Deferred Income	8,287	7,739
2.03	Consolidated Shareholders Equity	896,339	879,037
2.03.01	Paid-Up Capital Realized	615,558	615,529
2.03.02	Capital Reserves	234,137	224,115
2.03.05	Accumulated Profits/Losses	-13,655	-1,885
2.03.08	Other Comprehensive Income (Loss)	60,299	41,278

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Consolidated FSs / Income Statement

Financial Statement in Thousands of Reais

Account Code	Description of Account	Accumulated in the Current Period 04/01/2013 to 06/30/2013	Accumulated in the Previous Period 01/01/2013 to 06/30/2013	Accumulated in the Current Period 04/01/2012 to 06/30/2012	Accumulated in the Previous Period 01/01/2012 to 06/30/2012
3.01	Revenues from the Sale of Goods and/or Services	319,178	636,423	280,744	542,774
3.02	Cost of Goods and/or Services Sold	-228,443	-456,913	-198,206	-386,269
3.03	Gross Result	90,735	179,510	82,538	156,505
3.04	Operational Expenses/Revenues	-84,881	-173,840	-76,768	-139,740
3.04.01	Sales Expenses	-3,014	-5,544	-2,871	-4,908
3.04.02	General and Administrative Expenses	-89,560	-182,436	-82,507	-147,608
3.04.04	Other Operational Revenues	8,352	15,272	8,800	13,255
3.04.05	Other Operational Expenses	-659	-1,132	-190	-479
3.05	Result before Financial Result and Taxes	5,854	5,670	5,770	16,765
3.06	Financial Result	-6,203	-11,203	-4,507	-7,934
3.06.01	Financial Revenues	366	1,396	1,043	3,837
3.06.02	Financial Expenses	-6,569	-12,599	-5,550	-11,771
3.07	Result before Taxes on Profit	-349	-5,533	1,263	8,831
3.08	Income Tax and Social Contribution on Profit	-1,655	-6,237	-4,015	-10,241
3.08.01	Current	-4,391	-7,978	-3,508	-5,021
3.08.02	Deferred	2,736	1,741	-507	-5,220
3.09	Net Result of Continuing Operations	-2,004	-11,770	-2,752	-1,410
3.11	Consolidated Profit/Losses in the Period	-2,004	-11,770	-2,752	-1,410
3.11.01	Assigned to Members of Parent Company	-2,004	-11,770	-2,752	-1,410
3.99	Earnings per Share				
3.99.01	Basic Earnings per Share (Reais / Share)				
3.99.01.01	ON	-0,02372	-0,13932	-0,03293	-0,01679
3.99.02	Diluted Earnings per Share				
3.99.02.01	ON	-0,02369	-0,13923	-0,03288	-0,01685

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Consolidated FSs / Statement of Other Comprehensive Income (Loss)
Financial Statement in Thousands of Reais

Account Code	Description of Account	Accumulated in the Current Period 04/01/2013 to 06/30/2013	Accumulated in the Current Period 01/01/2013 to 06/30/2013	Accumulated in the Current Period 04/01/2012 to 06/30/2012	Accumulated in the Current Period 01/01/2012 to 06/30/2012
4.01	Profit/Loss in the Period	-2,004	-11,770	-2,752	-1,410
4.02	Other comprehensive income (loss)	20,972	19,021	27,841	29,040
4.02.01	Exchange differences on translating foreign operations	20,972	19,021	27,841	29,040
4.03	Comprehensive income (loss)	18,968	7,251	25,089	27,630
4.03.01	Attributable to shareholders of parent company	18,968	7,251	25,089	27,630

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Consolidated FSs / Cash Flow Statement - Indirect Method

Financial Statement in Thousands of Reais

Account Code	Description of Account	Accumulated in the Current Period 01/01/2013 to 06/30/2013	Accumulated in Previous Period 01/01/2012 to 06/30/2012
6.01	Net Cash-Operational Activities	30,416	19,641
6.01.01	Cash Generated through Operations	56,221	46,180
6.01.01.01	Net Earnings in the Period	-11,770	-1,410
6.01.01.02	Depreciation and Amortization	43,422	36,223
6.01.01.03	Deferred income and rebates recognized	-4,860	-2,932
6.01.01.04	Tax Provisions - Labor-Related and Civil	-3,216	-10,099
6.01.01.06	Income Tax and Social Contribution on Profit	6,237	10,241
6.01.01.07	Interest on Loans	7,881	9,803
6.01.01.08	Write-off of fixed and intangible assets	595	404
6.01.01.09	Payment to employees based on share	10,022	6,520
6.01.01.10	Several provisions and others	7,910	-2,570
6.01.02	Variation in Assets and Liabilities	-8,924	-8,543
6.01.02.01	Accounts Receivable	72	-10,297
6.01.02.02	Inventories	-871	764
6.01.02.03	Taxes Recoverable	-4,372	604
6.01.02.04	Prepaid Expenses	-5,016	-5,383
6.01.02.05	Suppliers	-100	-2,492
6.01.02.06	Agreements With Suppliers to Differ	4,133	4,435
6.01.02.07	Other Assets and Liabilities	-2,770	3,826
6.01.03	Others	-16,881	-17,996
6.01.03.01	Paid Income Tax and Social Contribution on Profit	-9,558	-7,225
6.01.03.02	Paid Interest	-7,323	-10,771
6.02	Net Cash from Investment Activities	-76,440	-72,229
6.02.01	Acquisition of Subsidiaries - Net of Cash	-35,930	-19,968
6.02.03	Additions of Intangibles Assets	-5,097	-4,396
6.02.04	Additions of Fixed Assets	-35,413	-47,865
6.03	Net Cash from Financing Activities	39,302	-18,392
6.03.02	Amortization of Loans	-10,691	-20,349
6.03.03	New borrowings and financing	49,993	1,957
6.04	Exchange Rate Variation without Cash and Equivalents	1,445	2,631
6.05	Increase (Production) in Cash and Equivalents	-5,277	-68,349
6.05.01	Initial Balance of Cash and Equivalents	52,163	138,118
6.05.02	Final Balance of Cash and Equivalents	46,886	69,769

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Consolidated FSs / Statement of Changes in Shareholders' Equity 01/01/2013 to 06/30/2013

Financial Statement in Thousands of Reais

Account Code	Description of Account	Paid-Up Capital	Capital Reserves, Options Granted and Shares in Treasury	Profit Reserves	Profits or Losses Accumulated	Other Covering Results	Shareholders ' Equity	Participation of Non-controlling Shareholders	Consolidated Shareholders Equity
5.01	Initial Balances	615,529	224,115	0	-1,885	41,278	879,037	0	879,037
5.03	Initial Adjusted Balances	615,529	224,115	0	-1,885	41,278	879,037	0	879,037
5.04	Capital Transactions with Partners	29	10,022	0	0	0	10,051	0	10,051
5.04 08	Increase in capital reserve due to stock option plan	29	10,022	0	0	0	10,051	0	10,051
5.05	Total Comprehensive Income (Loss)	0	0	0	-11,770	19,021	7,251	0	7,251
5.05.01	Net Profit in the Period	0	0	0	-11,770	0	-11,770	0	-11,770
5.05.02	Other comprehensive income (loss)	0	0	0	0	19,021	19,021	0	19,021
5.05.02.04	Translation Adjustments of Subsidiaries during the period	0	0	0	0	19,021	19,021	0	19,021
5.07	End Balances	615,558	234,137	0	-13,655	60,299	896,339	0	896,339

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Consolidated FSs / Statement of Changes in Shareholders' Equity / 01/01/2012 to 06/30/2012

Financial Statement in Thousands of Reais

Account Code	Description of Account	Paid-Up Capital	Capital Reserves. Options Granted. and Shares in Treasury	Profit Reserves	Accumulated Profits or Losses	Other Covering Results	Shareholders ' Equity	Participation of Non-controlling Shareholders	Consolidated Shareholders Equity
5.01	Initial Balances	615,466	217,595	0	-19,739	8,031	821,353	0	821,353
5.03	Initial Adjusted Balances	615,466	217,595	0	-19,739	8,031	821,353	0	821,353
5.04	Capital Transactions with Partners	53	6,520	0	0	0	6,573	0	6,573
5.04.08	Increase in capital reserve due to stock option plan	53	6,520	0	0	0	6,573	0	6,573
5.05	Total Covering Result	0	0	0	-1,410	29,040	27,630	0	27,630
5.05.01	Net Profit in the Period	0	0	0	-1,410	0	-1,410	0	-1,410
5.05.02	Other comprehensive income (loss)	0	0	0	0	29,040	29,040	0	29,040
5.05.02.04	Translation Adjustments of Subsidiaries during the period	09	0	0	0	29,040	29,040	0	29,040
5.07	End Balances	615,519	224,115	0	-21,149	37,071	855,556	0	855,556

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Consolidated FSs / Added Value Statement

Financial Statement in Thousands of Reais

Account Code	Description of Account	Accumulated in the Current Period 01/01/2013 to 06/30/2013	Accumulated in the Previous Period 01/01/2012 to 06/30/2012
7.01	Revenues	698,078	597,480
7.01.01	Sales of Merchandise. Products and Services	682,914	583,588
7.01.02	Other Revenues	15,272	13,255
7.01.04	Provision/Reversion of Bad Debt Provisions	-108	637
7.02	Input Required from Third Parties	-344,398	-297,633
7.02.01	Cost of Products. Merchandise and Services Sold	-247,500	-209,929
7.02.02	Materials. Energy. Outsourced Services and Others	-25,544	-27,462
7.02.04	Others	-71,354	-60,242
7.03	Gross Value Added	353,680	299,847
7.04	Retentions	-43,422	-36,223
7.04.01	Depreciation. Amortization and Exhaustion	-43,422	-36,223
7.05	Net Value Added Produced	310,258	263,624
7.06	Value Added Received in Transfer	1,396	3,837
7.06.02	Financial Revenue	1,396	3,837
7.07	Total Value Added to Be Distributed	311,654	267,461
7.08	Distribution of Value Added	311,654	267,461
7.08.01	Staff	203,969	162,648
7.08.01.01	Direct Remuneration	190,208	154,627
7.08.01.04	Others	13,761	8,021
7.08.01.04.01	Management fees	3,739	1,501
7.08.01.04.02	Payment based on share	10,022	6,520
7.08.02	Taxes and Contributions	50,351	48,626
7.08.03	Remuneration of Third-Party Capital	69,104	57,597
7.08.03.01	Interest	11,973	11,713
7.08.03.02	Rental	57,131	45,884
7.08.04	Remuneration of Own Capital	-11,770	-1,410
7.08.04.03	Profits/Losses Retained in the Period	-11,770	-1,410

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INTERNATIONAL MEAL COMPANY

2Q13

EARNINGS RELEASE

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MESSAGE FROM MANAGEMENT

Dear investors,

We have closed one of the most buoyant six-month periods in IMC's history. As we commented on our last release to the market, we have completed the strategic planning for 2013-2014, and started implementing our plan to improve our operations' profitability.

For these years, we'll move back our focus to the airports segment, where the company had more than proven its expertise in the last years. We believe that there are too many opportunities in this segment and focus is the key word to take advantage of all of them.

The second quarter presented a more challenging macroeconomic scenario than we expected in nearly all our operation lines, and we had to find solutions to keep our business profitable with good growth rates.

Analyzing our results so far, we had some important developments we would like to share with you.

1. We posted record high growth in the number of new stores for a first semester, where we focused mainly on the airports market, which have higher margins as we have explained before, especially with all the synergies we managed to capture.

2. We continued to control inflation on food items, and once again we managed to reduce our cost percentage for this line.

3. We saw the first results of our plan to cut General and Administrative expenses, which improved in the second quarter year-over-year, even with higher lease rates, as expected.

4. We increased our presence in the international markets, where contracts are usually longer and the labor inflation is more controlled than Brazil. We see places like Colombia and Mexico as less competitive than Brazil today and the expansion could be faster.

We believe as soon as the airport stores mentioned above complete their ramp-up cycle in the upcoming months, these results will translate into better profitability for the company.

We will also resume opening new stores in the highway segment which, as we have explained in two material facts, were put on the back burner due to the negotiations for a possible joint venture with Raízen Combustíveis S.A. Unfortunately, the negotiations did not evolve to an agreement.

Ultimately, we would like to give a special thank our shareholders, who have appointed us as one of the best companies in three categories in the investor relations best practices award, and elected our executive officer Neil Amereno as the IR Executive of the Year for companies with market cap under R$3 billion.

Management

2Q13
Earnings Release

- **IMCH3 quote on 6.30.2013**
- **Market cap on 6.30.2013**
- **Earnings Conference Call**

Portuguese

English

- **The results presentation will be available at:** www.internationalmealcompany.com/ir
- **CEO:**
- **CFO:**
- **IR Officer:**
- **Contact** ri@internationalmealcompany.com

IMC CONTINUES TO EXPAND IN AIRPORTS WITH 11 NEW STORES IN 2Q13

São Paulo, August 12, 2013. International Meal Company Holdings S.A. (BM&FBOVESPA: IMCH3), one of the largest multi-brand companies in the food service segment in Latin America, is disclosing its results for the second quarter (2Q13) and first half of 2013 (1H13). Except as otherwise indicated, the information herein is presented in millions of Brazilian reais (R$), and were prepared under the accounting principles adopted in Brazil and the international financial reporting standards (IFRS). All comparisons refer to the same periods of the previous year.

HIGHLIGHTS

Total **net revenue** came to **R$319.2 million** in 2Q13, up 13.7% year-over-year.

We opened 72 **new stores** in the last twelve months, an increase of 23.4%. In the first half, we opened 30 stores, including 18 in airports.

Same-store sales were up 6.9% in 2Q13 year-over-year, and 7.7% in the first half, led by the highway segment with growth of 10.5% and 12% respectively.

New Brand: We acquired the Gino's restaurants chain in Mexico, with 12 stores and 16 franchised stores, which perfectly fits into our central kitchen and cost dilution strategy.

IR Magazine Awards: IMC was appointed as one of the 5 top companies in 3 categories of IR Magazine Awards, and our IR Officer Neil Amereno was elected the IR executive of the year for companies with market cap under R$3 billion.

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2Q13
Earnings Release

imc INTERNATIONAL MEAL COMPANY

SUMMARY OF RESULTS AND OPERATIONAL HIGHLIGHTS

SUMMARY (R$ million)	2Q13	2Q12	Var. (%) 2Q13/2Q12
NUMBER OF STORES (end of period)	380	308	23.4%
SAME STORES SALES (SSS[1])	275.9	258.2	6.9%
NET REVENUES	319.2	280.7	13.7%
GROSS PROFIT	90.7	82.5	9.9%
GROSS MARGIN (%)	*28.4%*	*29.4%*	*-1.0 p.p.*
OPERATIONAL EXPENSES	(77.5)	(67.7)	-14.4%
DEPRECIATION & AMORTIZATION[2]	22.3	18.8	18.8%
Adjusted EBITDA[3]	35.6	33.6	5.9%
Adjusted EBITDA MARGIN (%)	*11.1%*	*12.0%*	*-0.8 p.p.*
SPECIAL ITEMS[4]	(7.4)	(9.0)	n/a
NET FINANCIAL EXPENSES	(6.2)	(4.6)	-34.6%
INCOME TAX	(1.7)	(4.0)	58.8%
NET PROFIT	(2.0)	(2.8)	27.2%
NET MARGIN (%)	*-0.6%*	*-1.0%*	*0.4 p.p.*

(1) Same Store Sales (SSS): See definition in the glossary.

(2) Adjusted EBITDA: See definition in the glossary.

(3) In 2Q13, this item included R$10.6 million in depreciation and amortization booked under cost of goods (R$8.1 million in 2Q12) and R$11.7 million in depreciation and amortization booked under Operating Expenses (R$10.7 million in 2Q12).

(4) Non-recurring Items: Expenses related to diligence for the acquisition of new businesses, opening new stores, and reorganization projects.

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STORE EXPANSION

The Company ended 2Q13 with 380 stores, versus 308 in 2Q12. The net increase resulted from the opening of 18 airport stores, four highway stores, 35 stores in shopping malls and 15 stores in other segments.

In the quarter, we opened 20 stores organically, and closed 9 stores in the first effort of our strategy of only focusing on profitable stores. We are dedicating special attention to lower profitability stores and we may close a few more in the short term. With that, we want to make it clear that our top priority is to preserve our profitability.

In addition to opening new stores, another important highlight was the acquisition of our new brand in Mexico, Gino's, with 12 owned stores and 16 franchises. According to the material fact published on the acquisition date, we paid the equivalent to 6.5 times the EBITDA of the last twelve months.

The overall store area increased by 11.2 thousand sq.m. in the last 12 months, up 10.7% year-over-year.

Number of Stores per Segment

NET REVENUE

NET REVENUE (R$ million)	2Q13	2Q12	Var. (%)	1H2013	1H2012	Var. (%)
Airports	129.5	117.4	10.3%	250.7	224.7	11.5%
Roads	92.4	82.1	12.5%	194.8	166.8	16.8%
Shopping Centers	79.1	67.7	16.8%	157.8	125.1	26.1%
Other	18.2	13.6	34.2%	33.1	26.2	26.2%
Total Net Revenue	**319.2**	**280.7**	**13.7%**	**636.4**	**542.8**	**17.3%**

Net Revenue totaled R$319.2 million in 2Q13, 13.7% more than in 2Q12, or up 11.6% excluding exchange rate effects. This result was driven by the rise in same-store sales and the growth in the number of stores.

The increase of 34.2% in "Others" was due to the acquisition of the Gino's chain in Mexico in 2Q13, and also due to the growth of 9.3% in same-store sales in this segment.

Sales in the shopping mall segment grew by 16.8%, mainly due to the acquisitions and expansions of the Wraps, Go Fresh and Batata Inglesa restaurant chains starting in 2Q12, in Brazil, and Grupo J&C Delícias in Colombia.

In the highway segment, sales grew 12.9% and 12.3% year-over-year, or 12.5% as a whole. This result was influenced by our good performance in same-store sales in the segment. We opened one Frango Express store on Anhanguera highway, which is already being renovated to become a full Frango Assado store for the highway segment.

The airports segment increased mainly due to same-store sales. In this segment, we concentrated the opening of stores in the end of the quarter, and these stores will start generating results in the upcoming quarters.

Combined sales in the airport and highway segments accounted for 69.5% of total sales in 2Q13, versus 71% in 2Q12. The reduction of these segments as a percentage of total sales reflects basically the acquisitions in the shopping mall segment mentioned above. Once again we point out that our strategy is to expand these two segments in 2013, and we expect them to recover their share in the store mix starting in the next quarter.

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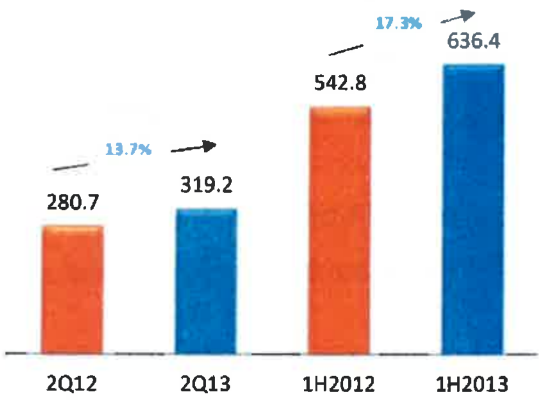
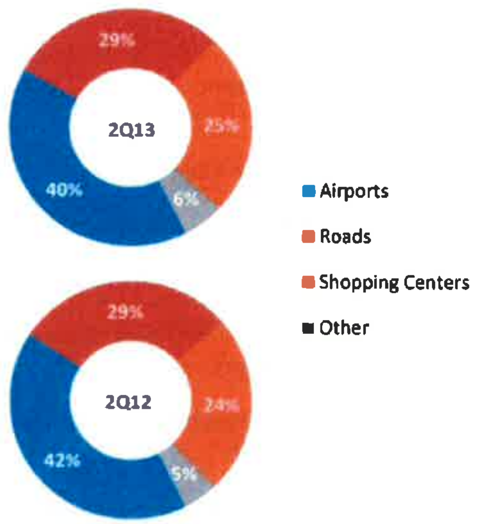
2Q13 Earnings Release

Net Revenue
(R$ million)



Net Revenue
by Segment



(R$ million)	2Q13	2Q12	Var. (%)	1H2013	1H2012	Var. (%)
	TOTAL SALES - ROADS					
Food and Beverage	50.6	44.8	12.9%	108.0	92.7	16.5%
Gas	41.9	37.3	12.3%	86.9	74.1	17.2%
Total Sales	**92.4**	**82.1**	**12.5%**	**194.8**	**166.8**	**16.8%**

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SAME-STORE SALES (SSS)

SAME-STORE SALES (R$ million)	2Q13	2Q12	Var.(%)	1H2013	1H2012	Var. (%)
Airports	114.1	104.1	9.6%	227.2	207.2	9.6%
Roads	88.6	80.2	10.5%	184.4	164.7	12.0%
Shopping Centers	59.2	61.1	-3.1%	111.1	113.4	-2.0%
Other	14.0	12.8	9.3%	27.4	25.3	8.2%
Total Same-Store Sales	**275.9**	**258.2**	**6.9%**	**550.1**	**510.6**	**7.7%**

See the definition of same-store sales (SSS) in the glossary.

Same-store sales reached R$275.9 million in 2Q13, an increase of 6.9% year-over-year.

The highway and airport segments once again led the quarter result, recording growth of 10.5% and 9.6% respectively.

In the road segment, same-store food sales increased by 7.6% in 2Q13, while same-store fuel sales grew by 14.0%.

SSS in the shopping mall segment were down 3.1% over 2Q12.Consumers' demand for lower average ticket meals increased and SSS under IMC's Viena Delicatessen concept declined. We are working to reposition the Deli concept in some shopping malls and studying the possibility of replacing units with Red Lobster or Olive Garden stores in some of the older malls.

As we have already said, we will not hesitate to close stores if we think it is necessary, according to our strategy to focus on profitability.

In July, we have seen an improvement in our results compared to the same month last year, which gives us confidence in our results for the second half of 2013.

SAME-STORE SALES - ROADS (R$ million)	2Q13	2Q12	Var. (%)	1H2013	1H2012	Var. (%)
Food and Beverage	47.8	44.4	7.6%	100.7	92.1	9.4%
Gas	40.8	35.8	14.0%	83.8	72.6	15.4%
Total Sales	**88.6**	**80.2**	**10.5%**	**184.4**	**164.7**	**12.0%**

GROSS PROFIT

GROSS PROFIT (R$ million)	2Q13	2Q12	Var. (%)	1H2013	1H2012	Var. (%)
Net Revenue	319.2	280.7	13.7%	636.4	542.8	17.3%
Costs of sales and services	(228.4)	(198.2)	-15.3%	(456.9)	(386.3)	-18.3%
Labour costs	(82.4)	(68.7)	-19.9%	(163.0)	(133.0)	-22.5%
Food, fuel and other	(135.4)	(121.4)	-11.6%	(273.0)	(237.4)	-15.0%
Depreciation and amortization	(10.7)	(8.1)	-30.8%	(20.9)	(15.9)	-31.9%
Gross Profit	**90.7**	**82.5**	**9.9%**	**179.5**	**156.5**	**14.7%**

The Company closed 2Q13 with Gross Profit of R$90.7 million, up 9.9% over the R$82.5 million recorded in 2Q12.

Second-quarter Gross Margin decreased by 1.0 p.p. The factors contributing to the variation in Gross Profit were:

i. The increase in depreciation and amortization expenses by 0.4 p.p. (as a percentage of revenue) due to the higher number of stores compared to 2Q12.

ii. The impact from personnel expenses in the 12-month comparison was 1.3% higher, mainly due to:

   a. The change in the store mix among segments, leading to an increase in the number of stores in the shopping mall segment last year.

   b. Higher number of stores in the ramp up period, given the company's fast-paced growth in the last twelve months.

iii. Costs with food, fuel and other accounted for 42.4% of net revenue in 2Q13, versus 43.2% in 2Q12, offsetting part of the effect from the increase in personnel expenses mentioned above. It is important to note that we managed to improve even with the rise in gasoline sales being higher than food sales in the highway segment.

In the first half, gross profit reached R$179.5 million, up 14.7% year-over-year. The gross margin was slightly lower by 0.6 p.p., down from 28.8% to 28.2%, mainly due to the depreciation and personnel effects mentioned above and the inflation pressure on food and beverage costs this year. We have focused on the cost of our workforce, and we believe we can improve our productivity each quarter.

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2Q13 Earnings Release

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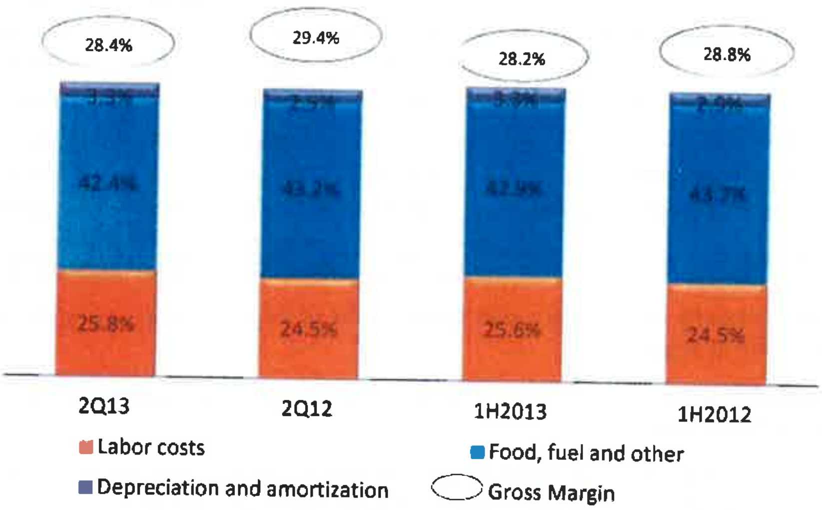
Cost of Goods Sold and Services Provided Breakdown
(% of Net Revenue)



OPERATING REVENUE (EXPENSES)

OPERATING EXPENSES (R$ million)	2Q13	2Q12	Var. (%)	1H2013	1H2012	Var. (%)
Selling expenses	(3.0)	(2.9)	5.0%	(5.5)	(4.9)	13.0%
General and administrative expenses	(70.5)	(62.8)	12.2%	(139.6)	(117.5)	18.8%
Depreciation and amortization	(11.7)	(10.7)	9.6%	(22.5)	(20.4)	10.5%
Other income (expenses)	7.7	8.6	-10.6%	14.1	12.8	10.7%
Total operating expenses before special items	**(77.5)**	**(67.7)**	**14.4%**	**(153.5)**	**(130.0)**	**18.1%**
% Net Revenue	-24.3%	-24.1%		-24.1%	-23.9%	
Special items	(7.4)	(9.0)	n/a	(20.3)	(9.8)	n/a
Total operating expenses	**(84.9)**	**(76.8)**	**10.6%**	**(173.8)**	**(139.7)**	**24.4%**
% Net Revenue	-26.6%	-27.3%		-27.3%	-25.7%	

Operating Expenses, excluding non-recurring items, totaled R$77.5 million in 2Q13, equivalent to 24.3% of net revenue, versus 24.1% in 2Q12.

As shown in the table above, the most significant increase was in operating and administrative expenses, up by 12.2%. When we breakdown this line, the increase was led by rental fees, and fixed expenses of the stores in maturation process.

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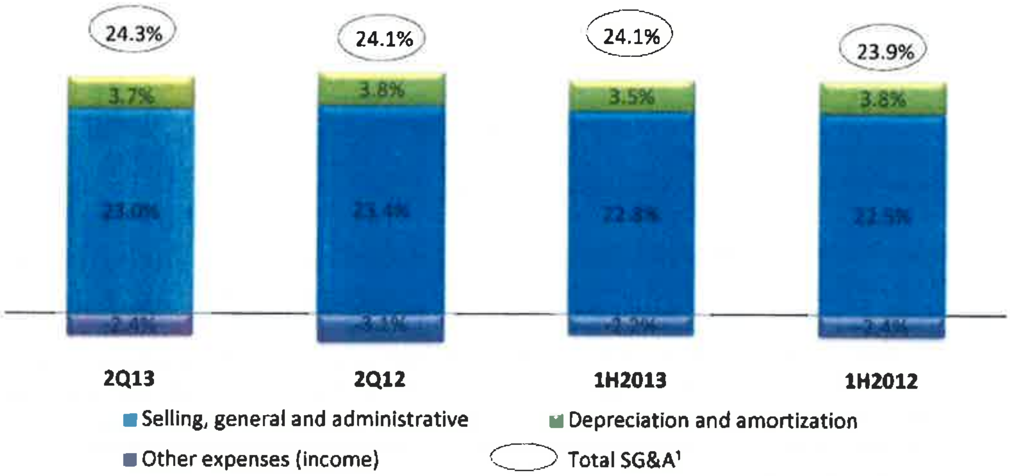
It is important to highlight that payroll expenses and third part services grew only 4.6% and 4.5%, respectively.

In the first half, operating expenses net of non-recurring items were up 0.2% as a percentage of net revenue, even with rent going up.

Operating Expenses Breakdown[1]
(% of Net Revenue)



(1) Excluding non-recurring items.

ADJUSTED EBITDA AND ADJUSTED EBITDA MARGIN

EBITDA RECONCILIATION (R$ million)	**2Q13**	**2Q12**	**Var. (%)**	**1H2013**	**1H2012**	**Var. (%)**
NET INCOME (LOSS) FOR THE PERIOD	(2.0)	(2.8)	-27.2%	(11.8)	(1.4)	734.7%
(-) Income taxes	1.7	4.0	-58.8%	6.2	10.2	-39.1%
(-) Net financial expenses	6.2	4.6	34.6%	11.2	8.0	40.7%
(-) Depreciation and amortization	22.3	18.8	18.8%	43.4	36.2	19.9%
EBITDA	28.2	24.7	14.2%	49.1	53.0	-7.4%
(+) Special Items	7.4	9.0	-18.3%	20.3	9.8	108.0%
Adjusted EBITDA	**35.6**	**33.6**	**5.9%**	**69.4**	**62.8**	**10.6%**
Adjusted EBITDA / Net Revenue	11.1%	12.0%		10.9%	11.6%	

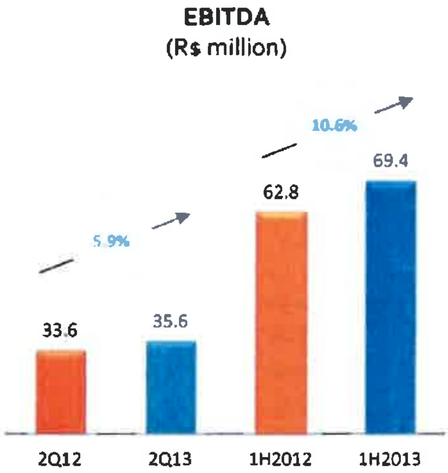
** See the definitions of EBITDA and Adjusted EBITDA in the glossary.*

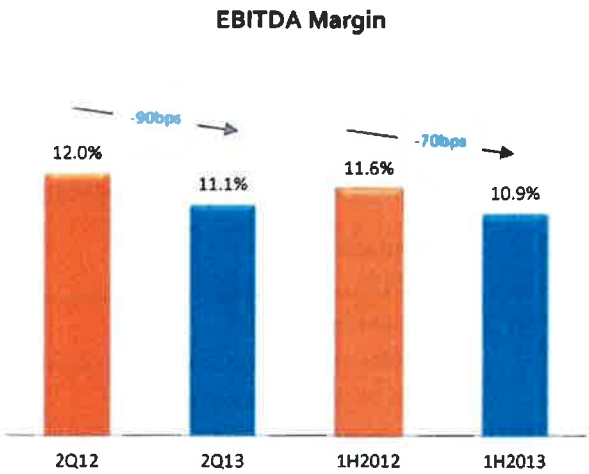
Adjusted EBITDA, net of non-recurring items, totaled R$35.6 million in 2Q13, 5.9% more than the R$33.6 million posted in 2Q12. Adjusted EBITDA margin was 11.1% in 2Q13 versus 12.0% in 2Q12.

Even though our margin was a little lower year-over-year, we have already improved from 1Q13 as mentioned in our previous release, and we believe the second half will bring better results, especially because the stores we have recently opened in airports will start maturing.

In the first half, we reached R$69.4 million, up 10.6% year-over-year, due to the factors explained above.

Non-recurring items comprised basically: i) expenses incurred in projects to prospect and acquire new businesses and ii) pre-operating costs with reorganization and severance.





FINANCIAL RESULT, INCOME TAX, AND NET INCOME

The net financial result was an expense of R$6.2 million in 2Q13, versus R$4.6 million in 2Q12. The increase in this expense from 1.6% to 1.9% of net revenue was primarily due to the higher net debt because of the reduction in the Company's cash position, mainly due to investments in new stores, acquisitions and renovations.

In the first half, financial expense amounted to R$11.2 million versus R$7.9 million a year ago.

Income tax and social contribution totaled R$1.7 million in 2Q13, down from R$4.0 million in 2Q12. This reduction was mainly due to the booking of income tax and social contribution credits on deferred income in the amount of R$4.0 million by one of our subsidiaries.

Note that expenses with current income tax in 2Q13, which effectively impact our cash flow, totaled R$4.4 million, versus R$3.5 million in 2Q12.

The Company ended 2Q13 with a loss of R$2.0 million, versus loss of R$2.8 million in 2Q12.

In the first half, our loss amounted to R$11.8 million, up from R$1.4 million in the same period last year, especially due to the stock-based compensation plan, which had an impact of R$ 10 million in the first quarter, with no cash effect.

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SELECTED CASH FLOW INFORMATION

INVESTING ACTIVITIES

In line with its expansion plan, the Company invested R$55.1 million in the second quarter, most of which allocated to the addition of property, plant and equipment related to the opening and expansion of new points of sale, and the acquisition of the rights over Gino's assets in June 2013.

INVESTING ACTIVITIES (R$ million)	2Q13	2Q12	1H2013	1H2012
Property and equipment	(17.4)	(25.8)	(35.4)	(47.9)
Acquisitions of controlling interest, net of cash	(35.9)	(20.0)	(35.9)	(20.0)
Additions to intangible assets	(1.8)	(3.3)	(5.1)	(4.4)
Total Capex Investments	**(55.1)**	**(49.1)**	**(76.4)**	**(72.3)**
Total Investments in the period	**(55.1)**	**(49.1)**	**(76.4)**	**(72.3)**

FINANCING ACTIVITIES

The Company's main financing activities in 2Q13 corresponded to funding for the acquisition of Gino's assets in Mexico. The Company also amortized loans and financing with financial institutions for a total amount of R$5.9 million, versus R$12.1 million in 2Q12.

FINANCING ACTIVITIES (R$ million)	2Q13	2Q12	1H2013	1H2012
New loans	49.6	0.5	50.0	2.0
Payment of loans	(5.9)	(12.1)	(10.7)	(20.3)
Net cash used in financing activities	**43.7**	**(11.7)**	**39.3**	**(18.4)**

Considering cash, cash equivalents and temporary investments, the Company closed June 2013 with Net Debt of R$225.3 million, resulting in a Net Debt/EBITDA ratio of 1.4 in the last 12 months, reflecting the Company's financial flexibility and ample capacity for taking out additional loans.

If receivables are considered as cash, Net Debt came to R$155.5 million, with a Net Debt/EBITDA ratio of 1.0x.

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CONDENSED INCOME STATEMENT

CONDENSED STATEMENTS OF COMPREHENSIVE INCOME (LOSS) (R$ thousand)	2Q13	2Q12	1H2013	1H2012
NET REVENUE	319,178	280,744	636,422	542,774
COST OF SALES AND SERVICES	(228,443)	(198,206)	(456,912)	(386,269)
GROSS PROFIT	90,735	82,538	179,510	156,505
OPERATING INCOME (EXPENSES)				
Commercial, operating and administrative expenses	(92,574)	(85,378)	(187,980)	(152,516)
Commercial expenses	(3,014)	(2,871)	(5,544)	(4,908)
Operating and administrative expenses	(89,560)	(82,567)	(182,436)	(147,608)
Net financial expenses	(6,203)	(4,507)	(11,203)	(7,934)
Financial income	366	1,043	1,396	3,837
Financial expenses	(6,569)	(5,550)	(12,599)	(11,771)
Other income (expenses)	7,693	8,610	14,140	12,776
INCOME (LOSS) BEFORE INCOME TAXES	(349)	1,263	(5,533)	8,831
Income Taxes	(1,655)	(4,015)	(6,237)	(10,241)
NET INCOME (LOSS)	(2,004)	(2,752)	(11,770)	(1,410)

CONDENSED BALANCE SHEET

CONDENSED STATEMENTS OF FINANCIAL POSITION (R$ thousand)	6/30/2013	3/31/2013
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	46,886	38,895
Accounts receivable	70,509	70,014
Inventories	29,221	27,279
Other current assets	49,760	42,505
Total current assets	196,376	178,693
NONCURRENT ASSETS		
Deferred income taxes	13,439	13,211
Other noncurrent assets	34,388	28,412
Property and equipment	314,335	297,644
Intangible assets	946,405	898,592
Total noncurrent assets	1,306,680	1,237,859
TOTAL ASSETS	1,503,056	1,416,552
LIABILITIES AND EQUITY		
CURRENT LIABILITIES		
Trade accounts payable	70,679	63,224
Loans and financing	45,956	51,202
Salaries and payroll charges	44,422	40,970
Other current liabilities	57,172	49,927
Total current liabilities	218,229	205,323
NONCURRENT LIABILITIES		
Loans and financing	226,196	165,803
Provision for labor, civil and tax disputes	20,621	22,393
Deferred income tax liability	84,572	87,875
Other noncurrent liabilities	57,099	57,816
Total noncurrent liabilities	388,488	333,887
EQUITY		
Capital and reserves	849,695	849,666
Retained earnings and other adjustments	46,644	27,676
Total equity	896,339	877,342
TOTAL LIABILITIES AND EQUITY	1,503,056	1,416,552

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CASH FLOW STATEMENT

CONDENSED STATEMENTS OF CASH FLOWS (R$ thousand)	2T13	2Q12	1H2013	1H2012
CASH FLOW FROM OPERATING ACTIVITIES				
Net income (loss) for the quarter	(2,004)	(2,752)	(11,770)	(1,410)
Depreciation and amortization	22,343	18,812	43,422	36,223
Provision for labor, civil and tax disputes	(1,572)	(5,071)	(3,216)	(10,099)
Income taxes	1,655	4,015	6,237	10,241
Interest expenses	4,067	4,633	7,881	9,803
Disposal of property and equipment	143	203	595	404
Deferred Revenue, Rebates	(2,732)	(1,369)	(4,860)	(2,932)
Expenses in payments to employees based in stock plan	-	6,520	10,022	6,520
Other	2,743	(2,950)	7,910	(2,570)
Changes in operating assets and liabilities	106	2,590	(8,924)	(8,543)
Cash generated from operations	24,749	24,632	47,297	37,637
Income tax paid	(4,659)	(2,893)	(9,558)	(7,225)
Interest paid	(1,854)	(2,270)	(7,323)	(10,771)
Net cash generated by (used in) operating activities	18,236	19,469	30,416	19,641
CASH FLOW FROM INVESTING ACTIVITIES				
Acquisitions of controlling interest, net of cash	(35,930)	(19,968)	(35,930)	(19,968)
Addltions to intangible assets	(1,829)	(3,328)	(5,097)	(4,396)
Additions to property and equipment	(17,410)	(25,731)	(35,413)	(47,865)
Net cash used in investing activities	(55,169)	(49,027)	(76,440)	(72,229)
CASH FLOW FROM FINANCING ACTIVITIES				
New loans	49,628	457	49,993	1,957
Payment of loans	(5,911)	(12,135)	(10,691)	(20,349)
Net cash used in financing activities	43,717	(11,678)	39,302	(18,392)
EFFECT OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	1,207	3,164	1,445	2,631
NET INCREASE (DECREASE) FOR THE PERIOD	7,991	(38,072)	(5,277)	(68,349)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF PERIOD	38,895	107,841	52,163	138,118
CASH AND CASH EQUIVALENTS AT THE END OF PERIOD	46,886	69,769	46,886	69,769

Management Note:
The financial information presented in the tables and graphs of this release may present minor differences from the Audited Financial Statements due to rounding.

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GLOSSARY

Net store openings: References to "net store openings", "net store closures" or similar expressions correspond to the sum of stores opened or reopened in a given period less the sum of the stores closed in the same period.

Company: International Meal Company Holdings S.A. or IMC.

EBITDA: The Company calculates EBITDA as net income, before income tax and social contribution tax, financial income (expenses) and depreciation and amortization. According to the accounting practices adopted in Brazil (BR GAAP) or IFRS, EBITDA is not a measure of financial performance and should not be considered as an alternative to net income as an indicator of operating performance, as an alternative to operating cash flow, or as an indicator of liquidity. EBITDA does not have a standard meaning and the Company's definition of EBITDA may not be comparable with the definition of EBITDA used by other companies. Due to the fact that the calculation of EBITDA does not consider the income tax and social contribution tax, financial income (expense), depreciation and amortization, EBITDA is an indicator of the Company's overall financial performance, which is unaffected by changes in income tax and social contribution tax rates, fluctuations in interest rates or levels of depreciation and amortization. Therefore, the Company believes that EBITDA serves as a significant comparative tool to measure, periodically, its operating performance and to base certain decisions of an administrative nature. The Company believes that EBITDA provides a better understanding of not only of its financial performance, but also its ability to pay interest and principal on its debt and to incur more debt to finance its capital expenditures and working capital. However, because EBITDA does not consider certain costs inherent in its business, which could, in turn, significantly affect earnings, such as interest, taxes, depreciation, capital expenditures and other related charges, EBITDA has limitations that affect its use as an indicator of the Company's profitability.

Adjusted EBITDA: Adjusted EBITDA reflects EBITDA, adjusted to exclude the effects of transactions deemed by management as being unrepresentative of the normal course of business and/or do not impact cash generation. Adjusted EBITDA is used as a tool to measure and evaluate the Company's performance, focusing on the continuity of its operations and is believed that adjusted EBITDA is a useful tool for investors, by enabling a more comprehensive and standardized comparative analysis of the information on the past and current results of the Company's management. According to the accounting practices adopted in Brazil (BR GAAP) or IFRS, adjusted EBITDA is not a measure of financial performance and should not be considered as an alternative to net income as an indicator of operating performance, as an alternative to operating cash flow, or as an indicator of liquidity. Adjusted EBITDA does not have a standard meaning and the Company's definition of adjusted EBITDA may not be comparable with the definition of the adjusted EBITDA used by other companies. However, because adjusted EBITDA does not consider certain costs inherent in its business, which could, in turn, significantly affect earnings, such as interest, taxes, depreciation, capital expenditures and other related charges, adjusted EBITDA has limitations that affect its use as an indicator of the Company's profitability.

Same-store sales (SSS): corresponds to the sales of stores that have maintained operations in comparable periods, including stores that were temporarily closed. If a store is included in the calculation of comparable store sales for only a part of one of the periods compared, then this store will be included in the calculation of the corresponding portion of another period. Some of the reasons for the temporary closure of the Company's stores include renovation or remodeling, rebuilding, road construction and natural disasters. When there is a variation in the area of a store included in comparable store sales, said store is excluded from the comparable store sales. The variations in same-store sales is a measure used in the retail market as an indicator of the performance of the implemented business strategies and initiatives, and also represent the trends of the local economy and consumers. The Company's sales are recorded and analyzed based on the functional currency of each country where the Company operates. Therefore, as the Company's financial information is converted and demonstrated in reais (R$), Brazilian currency, using average exchange rates of the periods compared, the values of same-store sales may present gains or losses resulting from the exchange rate of the currency of the country where that same store is located. According to the accounting practices adopted in Brazil (BR GAAP) or IFRS. Same-store sales do not have a standardized meaning in the market, and the Company's definition may not be the same definition of same-store sales in used by other companies.

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(Convenience Translation into English from the Original Previously Issued in Portuguese)

INTERNATIONAL MEAL COMPANY HOLDINGS S.A. AND SUBSIDIARIES

NOTES TO THE INDIVIDUAL AND CONSOLIDATED INTERIM FINANCIAL INFORMATION FOR THE SIX-MONTH PERIOD ENDED JUNE 30, 2013
(Amounts in thousands of Brazilian reais - R$, unless otherwise stated)

1. GENERAL INFORMATION

International Meal Company Holdings S.A. ("Company"), established in Brazil, headquartered at Rua Alexandre Dumas, 1711, city of São Paulo, State of São Paulo, and organized on June 15, 2007, is a publicly-held company with shares traded on São Paulo Mercantile and Stock Exchange (BM&FBOVESPA S.A.) under the ticker symbol "IMCH3" and listed in the "New Market" ("Novo Mercado") segment.

The Company and its subsidiaries ("Group") are engaged in the sale of food and beverages to restaurants, snack bars and coffee shops ("stores") and in the sale of food for airline catering services ("catering"). The Group also subleases stores and spaces for promotional and commercial purposes in its store chain, upon the sale of fuel, and provides general services related to these segments. As of June 30, 2013, the Group has operations in Brazil, Puerto Rico, the Dominican Republic, Panama, Colombia and Mexico. The Group is controlled by Advent International Corporation through its 69.76% interest in FIP Brasil de Empreendimentos ("FIP - SP - Brazil"), which holds a 39.75% interest in the Company.

2. PREPARATION OF INTERIM FINANCIAL INFORMATION

The Company's interim financial information includes:

- Individual interim financial information prepared in accordance with CPC 21 (R1) - Interim Financial Reporting, presented in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR), identified as Company (BR GAAP).

- Consolidated interim financial information prepared in accordance with CPC 21 (R1) and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB and presented in accordance with the standards issued by CVM, applicable to the preparation of the Interim Financial Information (ITR), identified as Consolidated (IFRS and BR GAAP).

In the individual interim financial information, investments in subsidiaries are stated under the equity method, as required by the prevailing Brazilian legislation. Accordingly, this individual interim financial information is not considered fully compliant with the International Financial Reporting Standards - IFRS, which require these investments to be stated at fair value or acquisition cost in the Company's interim financial information.

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There is no difference between the consolidated equity and consolidated profit or loss attributable to the Company's owners, included in the consolidated interim financial information prepared in accordance with CPC 21 (R1) and IAS 34, and the Company's equity and profit or loss, included in the individual interim financial information prepared in accordance with CPC 21 (R1); therefore, the Company elected to present these individual and consolidated interim financial information as a single set, in a side-by-side format.

The individual and consolidated interim financial information has been prepared based on the historical cost, except for certain financial instruments measured at their fair values.

As required by CVM Official Letter 03, of April 28, 2011, the explanatory notes that were included in the latest annual financial statements (year ended December 31, 2012, originally disclosed on March 11, 2013), which, since there were no significant changes in the period, have not been fully included in this interim financial information.

Explanatory notes not included in the interim financial information	Corresponding explanatory note in the annual financial statements for the year ended December 31. 2012
Business combinations - full explanatory note	Note 6
Short-term investments - noncurrent	Note 9
Trade payables	Note 16
Income tax and social contribution - full explanator; note	Note 17
Deferred income	Note 20
Operating lease - stores	Note 31
Commitments, contractual obligations and rights	Note 32

3. SIGNIFICANT ACCOUNTING POLICIES

The Company understands that the accounting practices adopted in preparing these individual and consolidated interim financial information were the same as those adopted in preparing the individual and consolidated financial statements for the year ended December 31, 2012, originally disclosed on March 11, 2013; accordingly, they should be read together. The accounting practices adopted in Brazil comprise those practices set out in the Brazilian Corporate Law and the technical pronouncements, instructions and interpretations issued by the Accounting Pronouncements Committee (CPC) and approved by CVM.

Basis of consolidation

The consolidated interim financial information includes the interim financial information of the Company and its subsidiaries. Control is achieved when a specific company has the power to govern the financial and operating policies of an entity so as to benefit from its activities.

When necessary, the subsidiaries' financial information is adjusted to conform their accounting practices to those set by the Group.

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All intercompany transactions, balances, income and expenses were fully eliminated in the consolidated financial statements.

In the Company's financial information, investments in subsidiaries are accounted for under the equity method.

Income and expenses of subsidiaries acquired or disposed of during the year are included in the consolidated income statement and statement of comprehensive income from the actual acquisition date up to the actual disposal date, as applicable.

The companies that were consolidated are as follows:

	06/30/13		12/31/12	
	Direct interest - %	Indirect interest - %	Direct interest - %	Indirect interest - %
Mexico Premier Restaurants LLC (Delaware - USA)	100.00	-	100.00	-
Inversionistas en Restaurantes de Carnes y Cortes, S. de R.L. de C.V. (Mexico)	-	99.99	-	99.99
Grupo Restaurantero del Centro, S.A. de C.V. (Mexico)	-	99.99	-	99.99
IMC Puerto Rico Ltd. (Caribbean)	100.00	-	100.00	-
Airport Shoppes Corporation (Puerto Rico)	-	100.00	-	100.00
International Meal Company D.R., S.A. (Dominican Republic)	-	99.40	-	99.40
Inversiones Llers, S.A. (Dominican Republic)	-	99.40	-	99.40
Airport Catering Services Corporation (Puerto Rico)	-	100.00	-	100.00
Airport Aviation Services, Inc (Puerto Rico)	-	100.00	-	100.00
Carolina Catering Services Corporation (Puerto Rico)	-	100.00	-	100.00
Cargo Service Corporation (Puerto Rico)	-	100.00	-	100.00
Aeroparque Corporation (Puerto Rico)	-	100.00	-	100.00
International Meal Company Panamá, S A. (Panama)	-	100.00	-	100.00
IMC Colombia Air (Colombia)	-	100.00	-	100.00
IMC Airport Shoppes S.A.S. (Colombia)	-	100.00	-	100.00
RA Catering S.A.S. (Colombia)	-	100.00	-	100.00
Inversiones G Serrano M Aeroservicios Ltda. (Colombia)	-	-	-	100.00
J&C Delicias S.A.S. (Colombia)	-	100.00	-	-
RA Catering Ltda. (Brazil)	99.99	0.01	99.99	0.01
Pimenta Verde Alimentos Ltda. (Brazil)	99.99	0.01	99.99	0.01
Liki Restaurantes Ltda. (Brazil)	99.99	0.01	99.99	0.01
Viena Norte Ltda. (Brazil)	99.99	0.01	99.99	0.01
Ara Restaurantes Ltda. (Brazil)	99.99	0.01	99.99	0.01
Aratam Restaurantes Ltda. (Brazil)	99.99	0.01	99.99	0.01
Niad Restaurantes Ltda. (Brazil)	99.99	0.01	99.99	0.01
Comercial Frango Assado Ltda. (Brazil)	99.99	0.01	99.99	0.01
Centro de Serviços Frango Assado Norte Ltda. (Brazil)	99.99	0.01	99.99	0.01
Carvalho Pinto Automotivos e Conveniências Ltda. (Brazil)	99.99	0.01	99.99	0.01
Centro de Serviços Frango Assado Sudoeste Ltda. (Brazil)	99.99	0.01	99.99	0.01
Centro de Serviços Frango Assado Suleste Ltda. (Brazil)	99.99	0.01	99.99	0.01
Auto Posto Nova Taubaté Ltda. (Brazil)	-	100.00	-	100.00
Pedro 66 Posto e Serviços Ltda. (Brazil)	0.01	99.99	0.01	99.99
Tob's Lanches Sul Ltda. (Brazil)	-	100.00	-	100.00
Centro de Serviço Frango Assado da Anhanguera Ltda. (Brazil)	0.01	99.99	0.01	99.99
Servecom Catering Refeições Ltda. (Brazil)	-	100.00	-	100.00
Comercial de Petróleo ACL Ltda. (Brazil)	0.01	99.99	0.01	99.99
Auto Posto Husch Pereira Ltda. (Jaguariúna fuel station) (Brazil)	0.01	99.99	0.01	99.99
Dedo de Moça Bar e Lanchonete Ltda. (Brazil)	-	100.00	-	-
Latin Foods Franchising Ltda. (Brazil)	-	100.00	-	-
Pepper Bar e Lanchonete Ltda. (Brazil)	-	100.00	-	-
Auto Posto Eco Brasil Ltda. (Brazil)	-	100.00	-	-
Marcas Comestiveis Ltda. (Brazil)	-	100.00	-	-
Orange Fantasy Lanchonete Ltda. (Brazil)	-	100.00	-	-
Squadro Lanchonete Ltda. (Brazil)	-	100.00	-	-
Brivido Comércio de Alimentos Ltda.	99.99	0.01	99.99	0.01

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4. ADOPTION OF NEW AND REVISED INTERNATIONAL FINANCIAL REPORTING STANDARDS

The following new and revised standards and interpretations were not applied in this interim financial information. Management intends to adopt such standards when they become effective and it is assessing the potential impact from adopting these amendments.

Standard or interpretation	Description
Amendments to IFRS 9 - Financial Instruments (effective for annual periods beginning on or after January 1, 2015)	IFRS 9 is the first standard issued as part of a wider process to replace IAS 39 - Financial Instruments: Recognition and Measurement. IFRS 9 maintains but simplifies the combined measurement model and establishes two main categories to measure financial assets: amortized cost and fair value. The classification base depends on the entity's business model and the contractual characteristics of the cash flow from financial assets. IAS 39 guidelines on the impairment of financial assets and hedge accounting continue to be applicable.
Amendments to IAS 32 - Offsetting Financial Assets and Financial Liabilities (effective for annual periods beginning on or after January 1, 2014)	This amendment is part of IASB's "offsetting assets and liabilities" project, which clarifies the meaning of "currently holding the legal right to offsetting" and clarifies that some netting systems at gross amounts (clearing houses) may be equivalent to offsetting at net amounts.

The CPC has not yet issued the standards and amendments related to the new and revised IFRSs above. Because of CPC's and CVM's commitment to keep the set of standards issued up-to-date as changes are made by the IASB, such standards and amendments are expected to be issued by CPC and approved by CVM by the date they become effective.

5. KEY ESTIMATES AND JUDGMENTS

The preparation of interim financial information requires the Company's management to use certain accounting estimates and judgment in applying the accounting policies.

The accounting estimates and underlying assumptions are reviewed on an ongoing basis and are based on historical experience and other factors that are considered to be relevant in the circumstances. Actual results may differ from those estimates. The effects resulting from the review of the accounting estimates are recognized in the period in which the review is made.

The significant assumptions and estimates used in the individual and consolidated interim financial information for the six-month period ended June 30, 2013 were the same as those adopted in the individual and consolidated financial statements for the year ended December 31, 2012, originally disclosed on March 11, 2013.

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6. BUSINESS COMBINATIONS

On June 7, 2013, the Group acquired, through its subsidiaries Grupo Restaurantero del Centro, S.A. de C.V. and Inversionistas en Restaurantes de Carnes y Cortes, S. de R.L. de C.V., Gino's restaurants chain, in addition to 12 own restaurants and 16 franchises. The transaction was completed for R$46,150, divided into two installments, the first one, in the amount of R$34,613, paid on the acquisition date, and the remaining R$11,537, payable in June 2014.

As established in the purchase and sale agreement, the Group may deduct from the amount payable to the sellers any losses incurred in labor, social security, civil or tax disputes as a result of triggering events that took place before said acquisition date.

The purpose of these acquisitions by the Group is to strengthen its trademarks, retail outlets and restaurant portfolio; accordingly, the amount paid for this acquisition mainly derived from such intangibles.

The fair value of these intangibles have been measured as provisional amounts since the final studies and valuation reports that will be used to allocate the acquisition price will be completed within one year of the acquisition date. The estimated fair values are as follows:

	Value
Recoverable taxes	6,366
Property, plant and equipment	5,172
Licensing rights	10,642
Rights on retail outlets	10,742
Trademarks	13,228
Fair value of assets acquired and liabilities assumed	46,150
Consideration paid	46,150
Goodwill	-

As a provisional result of the consideration transferred and business assets acquired and liabilities assumed, the Company did not record any goodwill.

The revenue and operating loss of the business acquired, plus the Group's profit or loss for the six-month period ended June 30, 2013, total R$1,666 and R$1,536, respectively. If such acquisition had occurred on January 1, 2013, the Group´s revenue and profit for the six-month period ended June 30, 2013 would be increased by R$27,219 and R$980, respectively.

Studies on the allocation of the price to purchase Wraps Chain and Go Fresh and Batata Inglesa Chain acquired in Brazil on April 1, 2012 and July 11, 2012, respectively, and no adjustments to the provisional allocations made on the acquisition date were necessary, pursuant to CPC 15 (R1) - Business Combinations and IFRS 3.

By completion of the studies on the allocation of the price to purchase J&C Delícia Chain, acquired in the Caribbean, on April 12, 2012, certain immaterial adjustments were made to the provisional allocations performed on the acquisition date, pursuant to CPC 15 (R1) and IFRS 3. The adjustments made basically refer to the reclassification between balances of rights to use the trademark, non-compete agreements and the respective effect of deferred taxes. Considering that the reclassifications did not involve material amounts, the Company elected not to restate the balances of the prior six-month period used for comparative purposes.

7. SEGMENT REPORTING

The information reported to the Group's chief decision maker (executive board and the chairman of each subsidiary), for the purpose of fund allocation and segment performance evaluation, is more specifically focused on the categories of customer for each type of product and service. The main categories of customers for these products and services are restaurants in shopping malls, airports and highways. Each of these operating segments is managed separately, considering that each one of these product lines requires different resources, including marketing approaches. The Company's main products comprise meals and related services.

The chief operating decision maker evaluates the performance of the operating segments based on the operating income before depreciation, interest, income tax and social contribution on profit.

Therefore, the Group's reportable segments pursuant to IFRS 8 - Segment Reporting are as follows:

- Shopping malls: meals in restaurant chains and coffee shops in shopping malls.
- Airports: supply of meals in restaurants and coffee shops and airline companies (catering), sale of fuel and other related services.
- Highways: food courts in service stations and restaurant chains located along highways, and sale of vehicle fuel.
- Other: business sector comprising restaurants that offer table and projected services to attract a wide range of customers, with accessible prices and comfortable environment, in addition to corporate costs.

	Consolidated (IFRS and BR GAAP)				
	Shopping malls	Airports	Highways	Other	Total
June 30, 2013:					
Net sales revenue	157,840	250,658	194,830	33,095	636,423
Operating income (expenses)	13,202	45,260	12,512	(21,882)	49,092
Depreciation and amortization	(10,810)	(21,336)	(8,885)	(2,391)	(43,422)
Financial expenses, net	(4,554)	(7,240)	(2,972)	3,563	(11,203)
Income tax expense	182	(5,691)	(166)	(562)	(6,237)
June 30, 2012:					
Net sales revenue	125,099	224,685	166,775	26,215	542,774
Operating income (expenses)	7,079	47,014	14,703	(15,808)	52,988
Depreciation and amortization	(6,320)	(21,342)	(6,507)	(2,054)	(36,223)
Financial expenses, net	(2,630)	(4,012)	(3,588)	2,296	(7,934)
Income tax expense	1,030	(6,353)	(4,413)	(505)	(10,241)

As of June 30, 2013, out of the total "Operating income (expenses)" balance relating to other segments, the amount of R$23,938 (R$18,667 as of June 30, 2012) refers to joint corporate expenditures.

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The reconciliation of "Operating income (expenses)", adjusted by income before taxes and discontinued operations, is as follows:

	Consolidated (IFRS and BR GAAP)	
	06/30/13	06/30/12
Profit reconciliation:		
Operating income from reporting segments	70,974	68,796
Operating expenses from other segments	(21,882)	(15,808)
	49,092	52,988
Depreciation and amortization	(43,422)	(36,223)
Financial income (expenses)	(11,203)	(7,934)
Income tax and social contribution	(6,237)	(10,241)
Net loss	(11,770)	(1,410)

The Company's total assets by business segment are as follows:

	Consolidated (IFRS and BR GAAP)	
	06/30/13	12/31/12
Shopping centers	383,717	374,938
Airports	692,260	628,830
Highways	385,939	385,488
Other	41,140	40,957
Total	1,503,056	1,430,213

7.1. Disclosures at the Company's level

Geographical information

The Group operates in the following main areas: Brazil, the Caribbean (Puerto Rico, the Dominican Republic, Colombia and Panama) and Mexico. Segment reporting on the Group's sales by geographic market based on the location of its customers, regardless of the origin of assets/services, is as follows:

	Consolidated (IFRS and BR GAAP)	
	06/30/13	06/30/12
Net sales revenue:		
Brazil	471,230	405,419
The Caribbean	116,340	98,080
Mexico	48,853	39,275
Total	636,423	542,774

7.2. Information on major customers

The Group does not have customers or a group of customers under common control accounting for more than 10% of its revenue.

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8. CASH AND CASH EQUIVALENTS

	Company (BR GAAP)		Consolidated (IFRS and BR GAAP)	
	06/30/13	12/31/12	06/30/13	12/31/12
Cash	-	-	7,149	8,418
Banks - checking account	338	59	20,510	26,225
Short-term investments	-	11,020	19,227	17,520
Total	338	11,079	46,886	52,163

Short-term investments classified as cash equivalents are broken down as follows:

Transactions	Average yield	Liquidity	Country	Company (BR GAAP)		Consolidated (IFRS and BR GAAP)	
				06/30/13	12/31/12	06/30/13	12/31/12
Repurchase agreements	103% of CDI	Immediate	Brazil	-	2,533	-	2,533
Repurchase agreements	102% of CDI	Immediate	Brazil	-	8,487	-	8,487
Repurchase agreements	100% of CDI	Immediate	Brazil	-	-	827	604
Automatic investment	3.6% p.a.	Immediate	Mexico	-	-	12,658	3,866
Automatic investment	30% of CDI	Immediate	Brazil	-	-	4,745	2,030
Other	Sundry	Immediate	Sundry	-	-	997	-
Total				-	11,020	19,227	17,520

9. TRADE RECEIVABLES

	Consolidated (IFRS and BR GAAP)	
	06/30/13	12/31/12
Trade receivables	32,836	31,507
Credit and debit cards	28,013	28,826
Receivables from priority agreements	8,657	8,448
Other	2,160	1,596
	71,666	70,377
Allowance for doubtful accounts	(1,157)	(1,049)
Total	70,509	69,328

The balance under the caption "Trade receivables", net of allowance for doubtful accounts, is denominated in domestic and foreign currencies, as follows:

	Consolidated (IFRS and BR GAAP)	
	06/30/13	12/31/12
In Brazilian reais - R$	45,975	46,346
In US dollars - US$	11,221	10,824
In Mexican pesos - P$	5,005	3,669
In Balboa - PAB$	919	343
In Dominican pesos - DOP$	745	530
In Colombian pesos - COP	7,801	8,665
Total	71,666	70,377

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The balance under the caption "Trade receivables" refers mainly to receivables from airline companies and credit and debit cards companies. Receivables are comprised of current and past-due receivables, as shown below:

	Consolidated (IFRS and BR GAAP)	
	06/30/13	12/31/12
Current (up to 30 days)	63,418	63,187
Past due:		
Up to 30 days	4,082	4,371
31 to 60 days	1,145	738
61 to 90 days	976	475
90 to 180 days	2,045	1,606
Allowance for doubtful accounts	(1,157)	(1,049)
Total	70,509	69,328

As described in Note 15, the Group pledged receivables from credit card companies as collateral for loans and financing. As of June 30, 2013, the balance receivable from this collateral amounts to R$6,788 (R$10,903 as of December 31, 2012).

The conditions of this transaction include mainly pledging to banks current and future receivables arising from credit and debit card sales up to the debt limit on the maturity date. This pledge may be enforced by banks in case of default under the loans or financing.

Allowance for doubtful accounts

Changes in the allowance for doubtful debts are as follows:

	Consolidated (IFRS and BR GAAP)
Balance as of December 31, 2011	(1,089)
Additions	(805)
Reversals and write-offs	1,004
Exchange rate changes	(159)
Balance at December 31, 2012	(1,049)
Additions	(303)
Reversals and write-offs	314
Other	(119)
Balance at June 30, 2013	(1,157)

Receivables from sales agreements

These amounts are set in contracts or agreements and comprise amounts relating to premiums given by suppliers due to preference in purchasing their products, merchandising, discounts on sales volume, joint marketing programs, freight reimbursement and other similar programs.

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The Company did not recognize any adjustment to present value, since all transactions mature in the short term and the effect of such adjustment is considered immaterial when compared to the financial statements taken as a whole.

10. INVENTORIES

	Consolidated (IFRS & BR GAAP)	
	06/30/13	12/31/12
Food and beverages	19,556	20,137
Supplies, fixtures and tools	5,998	4,706
Fuel	3,667	3,057
Total	29,221	27,900

As of June 30, 2013, the total cost of inventories recognized as expense and included under "Cost of sales and services" totaled R$247,500 (R$212,574 as of June 30, 2012).

11. RECOVERABLE TAXES, FEES AND CONTRIBUTIONS

	Company (BR GAAP)		Consolidated (IFRS & BR GAAP)	
	06/30/13	12/31/12	06/30/13	12/31/12
Prepaid income tax and social contribution	161	-	3,844	7,988
Withholding income tax (IRRF) on short-term investments	4,650	3,806	6,291	4,550
National Institute of Social Security (INSS)	-	-	1,481	191
Taxes on revenue (PIS and COFINS)	-	-	396	897
Value-added Tax - IVA (Colombia and Mexico) (*)	-	-	11,505	2,366
Other	-	-	1,618	1,388
Total	4,811	3,806	25,135	17,380

(*) Out of this total, the amount of R$6,638 relating to IVA credits was generated from the acquisition of rights under Gino's trademark conducted by Mexico operations on June 7, 2013 and will be realized through the offset of taxes generated in Mexico Group operations.

12. INVESTMENTS

The list of the Company's subsidiaries and changes in investments for 2012 are presented in the financial statements for the year ended December 31, 2012, originally disclosed on March 11, 2013. As of June 30, 2013, there were no significant changes in the Company's subsidiaries, as shown in the table listing the consolidated entities, in Note 3.

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Information on subsidiaries

Changes in investments in subsidiaries in the quarter, presented in the individual interim financial information, are as follows:

	Company (BR GAAP)					
	IMC Mexico	IMC The Caribbean	RA Catering	Viena Chain	Frango Assado Chain	Total
Balances as of December 31, 2012	86,902	173,264	135,248	197,883	270,500	863,797
Capital contribution	6,458	2,007	-	1,462	-	9,927
Profit or loss - equity in subsidiaries	(1,806)	(7,129)	12,435	(1,884)	(499)	1,117
Interest on capital/dividends received	-	-	(3,320)	(330)	-	(3,650)
Translation adjustments	8,731	10,290	-	-	-	19,021
Balances as of June 30, 2013	100,285	178,432	144,363	197,131	270,001	890,212

13. PROPERTY, PLANT AND EQUIPMENT

Changes for the year ended December 31, 2012 are presented in the financial statements for such year, originally presented on March 11, 2013.

	Consolidated (IFRS and BR GAAP)					
Changes in the first six-month period of 2013	Balances as of 12/31/12	Effect of exchange rate changes	Additions through business combinations	Additions	Transfers, write-offs, and other	Balances as of 06/30/13
Cost						
Land and buildings	10,839	589	-	-	(7,246)	4,182
Machinery, equipment and facilities	140,072	3,656	3,931	4,603	4,002	156,264
Furniture and fixtures	37,233	634	32	1,304	1,089	40,292
Leasehold improvements	219,676	8,150	1,086	7,120	16,881	252,913
Computers, vehicles and other	57,122	1,123	124	3,691	62	62,122
Work and construction in progress	9,845	508	-	19,254	(16,856)	12,751
Total	474,787	14,660	5,173	35,972	(2,068)	528,524
Depreciation						
Land and buildings	(2,995)	(98)	-	(118)	1,570	(1,641)
Machinery, equipment and facilities	(58,956)	(2,316)	-	(10,729)	717	(71,284)
Furniture and fixtures	(17,939)	(465)	-	(2,654)	191	(20,867)
Leasehold improvements	(63,171)	(3,439)	-	(10,133)	(1,324)	(78,067)
Computers, vehicles and other	(37,146)	(1,032)	-	(4,286)	134	(42,330)
Total	(180,207)	(7,350)	-	(27,920)	1,288	(214,189)

	Consolidated (IFRS and BR GAAP)	
Net balances at	06/30/13	12/31/12
Land and buildings	2,541	7,844
Machinery, equipment and facilities	84,980	81,116
Furniture and fixtures	19,425	19,294
Leasehold improvements	174,846	156,505
Computers, vehicles and other	19,792	19,976
Work and construction in progress	12,751	9,845
Total	314,335	294,580

Depreciation expenses are allocated as follows:

	Consolidated (IFRS and BR GAAP)	
	06/30/13	06/30/12
Allocated to the cost of sales and services	20,913	15,861
Allocated to operating and administrative expenses	7,007	6,047
Total	27,920	21,908

Assets pledged as collateral

Obligations assumed under finance lease agreements are collateralized by the ownership of the leased assets by the lessor, whose carrying amount is R$86 as of June 30, 2013 (R$262 as of December 31, 2012).

14. INTANGIBLE ASSETS

Changes for the year ended December 31, 2012 are presented in the financial statements for such year, originally presented on March 11, 2013.

	Consolidated (IFRS and BR GAAP)					
Changes in the first six-month period of 2013	Balances as of 12/31/12	Effect of exchange rate changes	Additions through business combinations	Additions	Transfers, write-offs, and other	Balances as of 06/30/13
Cost						
Goodwill	577,190	5,042	-	-	(6,842)	575,390
Software	20,930	7	-	168	239	21,344
Rights on trademarks	72,392	1,795	13,228	-	6,045	93,460
Licensing rights	92,184	477	10,642	-	(30)	103,273
Leasehold rights	178,519	13,386	-	-	-	191,905
Noncompete agreements	12,309	1,083	-	-	2,030	15,422
Rights on retail outlets	71,399	857	10,742	4,929	(3,015)	84,912
Other	1,061	(492)	-	-	(4)	565
Total	1,025,984	22,155	34,612	5,097	(1,577)	1,086,271
Amortization						
Software	(9,962)	42	-	(2,370)	(175)	(12,465)
Licensing rights	(35,788)	155	-	(4,250)	7	(39,876)
Leasehold rights	(55,993)	(4,340)	-	(4,900)	-	(65,233)
Noncompete agreements	(11,183)	(1,062)	-	(74)	-	(12,319)
Rights on retail outlets	(6,480)	441	-	(3,860)	41	(9,858)
Other	(534)	8	-	(48)	459	(115)
Total	(119,940)	(4,756)	-	(15,502)	332	(139,866)

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Net balances at	06/30/13	12/31/12
Goodwill	575,390	577,190
Software	8,879	10,968
Rights on trademarks	93,460	72,392
Licensing rights	63,397	56,396
Leasehold rights	126,672	122,526
Noncompete agreements	3,103	1,126
Rights on retail outlets	75,054	64,919
Other	450	527
Total	946,405	906,044

Amortization expenses on other intangible assets are recognized in the caption "Operating and administrative expenses", in the income statement.

Significant intangible assets

a) Goodwill

i) Allocation of goodwill to cash-generating units

Goodwill is allocated to each cash-generating unit, defined as follows:

- Shopping malls - Brazil: fast food in restaurant chains and coffee shops in shopping malls.

- Shopping malls - the Caribbean: fast food in restaurant chains and coffee shops in shopping malls.

- Airports - Brazil: meals served in restaurants and coffee shops and airline companies (catering), sale of fuel and other related services in Brazil.

- Airports - the Caribbean: meals served in restaurants and coffee shops and airline companies (catering), sale of fuel and other related services in the Caribbean.

- Highways - Brazil: food courts in service stations and restaurant chains located along highways, and sale of vehicle fuel.

- Mexico: business sector comprising restaurants that offer table and projected services to attract a wide range of customers, with accessible prices and comfortable environment.

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Before recognizing impairment losses, the carrying amount of goodwill was allocated to the cash-generating units, as follows:

	Consolidated (IFRS and BR GAAP)	
	06/30/13	12/31/12
Brazil:		
Shopping malls	198,819	198,819
Airports	91,790	91,790
Highways	206,187	206,187
	496,796	496,796
The Caribbean:		
Shopping malls	1,043	7,885
Airports	27,901	27,265
	28,944	35,150
Mexico	49,650	45,244
Total	575,390	577,190

ii) Impairment testing

Goodwill is tested for impairment on an annual basis or whenever there are indications that some of the cash-generating units may be impaired. Management concluded that as of June 30, 2013 there are no indications that any of the cash-generating units is impaired.

b) Rights on trademarks

Refer to those trademarks identified in the acquisitions made, including Viena, Frango Assado, Batata Inglesa, Wraps, Go Fresh, Brunella, RA Catering, Rede J&C Delicias (the Caribbean) and Gino's (Mexico).

c) Licensing rights

Brazil and the Caribbean

A portion of the price attributable to the acquisition of catering operations was allocated to the licenses in Brazil to operate airline catering services on board of aircraft.

Mexico

Licenses and authorizations to operate restaurants in the commercial regions.

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d) Leasehold rights

The Caribbean

Refer to the portion of the companies' purchase price allocated to lease agreements entered into with airport authorities (leasehold rights) for the lease of office space at the airports to operate restaurants, snack bars, coffee shops and other. In February 2013, the Company entered into an agreement with Aerostar Airport Holdings, LLC ("Aerostar"), which is the administrator of Luiz Muños Mari Airport, San Juan, Porto Rico. Under such agreement, the Group may determine the preference right in the lease of spaces and extension of the concession for additional 12 years. Lease agreements' amounts are amortized over the terms of the respective agreements, until 2041.

Brazil

As part of the price paid for acquiring airport operations, the Company recognized rights on lease agreements entered into with the Airport Authority to operate its restaurants and coffee shops. Lease agreements' amounts are amortized over the terms of the respective agreements, until 2021.

e) Rights on retail outlets

Refer to amounts paid to acquire rights on retail outlets (goodwill) and/or for the allocation of part of the prices paid for the acquisition of businesses.

15. BORROWINGS AND FINANCING

			Consolidated (IFRS and BR GAAP)	
	Financial charges	Maturity	06/30/13	12/31/12
Banco Itaú S.A. (a)	CDI + 1.4% p.a.	Semi-annual up to 01/29/15	35,272	62,140
Banco Itaú S.A. (a)	CDI + 1.4% p.a.	Annual up to 06/06/18	26,730	-
Banco Bradesco S.A. (b)	CDI + 2.25% p.a.	Semi-annual up to 09/23/15	61,512	61,462
Firstbank (Puerto Rico) (c)	90-day LIBOR + spread of 1.75% to 2.5% based on leverage ratio	Quarterly up to 01/01/17	79,472	80,908
Banco Santander (México), S.A (d)	7.99% p.a.	Quarterly up to 07/08/18	35,770	-
BNDES	TJLP or exchange rate + 5.8% p.a.	Monthly up to 06/15/16	2,999	3,479
BNDES	TJLP or exchange rate + 3.81% p.a.	Quarterly up to 11/15/19	6,886	5,292
BNDES/PEC	TJLP + 8% p.a.	Monthly up to 1/15/13	-	134
Other (e)			23,511	11,155
Total			272,152	224,570
Classified as:				
Current:				
Foreign currency-denominated borrowings			32,919	18,353
Local currency-denominated borrowings (R$)			13,037	25,710
Total			45,956	44,063
Noncurrent:				
Foreign currency-denominated borrowings			103,253	70,928
Local currency-denominated borrowings (R$)			122,943	109,579
Total			226,196	180,507

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CDI = Interbank Certificate of Deposit
LIBOR = London Interbank Offered Rate
TJPL = Long-term Interest Rate

Guarantees and commitments

(a) Loan obtained from Banco Itaú S.A. by the Group in 2007 and 2008, in two tranches, in the amount of R$185,000, through the issuance of Bank Credit Notes (CCBs), with final maturity in January 2015 and financial charges indexed to the CDI fluctuation, plus spread of 1.4% per year, collateralized by the pledge of 100% of the Company's interest in certain subsidiaries and receivables from sales made by Company's subsidiaries using credit cards. If the flow of receivables becomes insufficient, the Group will be required to provide an additional guarantee. The agreement contains certain covenants calculated based on combined financial statements of the companies of the RA Catering Ltda. and Viena chain's operations, prepared in accordance with accounting practices adopted in Brazil. These covenants consist basically of the annually calculated net debt-to-Earnings before Interest, Taxes, Depreciation, Amortization - EBITDA ratio and the debt service coverage ratio, from 2010 until the loan is fully settled.

(b) Loan obtained from Banco Bradesco S.A. by the Group, in the amount of R$120,000, through the issuance of Bank Credit Notes (CCBs), and financial charges indexed to the CDI fluctuation, plus spread of 2.25% per year, collateralized by the pledge of 100% of the Company's interest in certain subsidiaries and receivables from sales made by Company's subsidiaries using credit cards. In addition, the Group assumed the commitment of not distributing dividends higher than the minimum mandatory dividends required by local law and of complying with, based on the combined financial statements of the Frango Assado companies, prepared in accordance with accounting practices adopted in Brazil, certain covenants annually calculated based on net debt-to-EBITDA ratios and debt service coverage ratios from 2009 until the related loan is fully settled.

(c) Loan obtained from Firstbank amounting to US$51 million, repayable in 24 quarterly installments, commencing in April 2011. The loan is collateralized by assets and 100% of the issued shares of IMC Puerto Rico Ltd. (the Caribbean) and lease revenue from its franchise agreements. The loan agreement also requires that IMC Puerto Rico Ltd. comply, on a consolidated basis, with certain affirmative and negative covenants, and limits dividend distribution to 50% of income for the year. The financial ratios established in the loan agreement have been evaluated by the financial institution on a quarterly basis since March 31, 2009. As of June 30, 2013, the Group was compliant with all covenants.

(d) Loan obtained from Banco Santander (México), S.A. in the amount of Mx$210 million (R$35,6 milion), repayable in 17 quarterly installments beginning June 2014. The loan is collateralized by the trademarks held by Inversionistas en Restaurantes de Carnes y Cortes, S. de R.L. de C.V. The loan agreement also requires Inversionistas en Restaurantes de Carnes y Cortes, S. de R.L. de C.V. to meet certain positive and negative covenants on a consolidated basis. Additionally, the Group assumed the commitment of not distributing dividends above the minimum mandatory amount set forth in local legislation. The financial ratios established in the loan agreement have been evaluated by the financial institution on an annual basis since December 31, 2013.

(e) Collateralized by promissory notes.

Total noncurrent debt is as follows:

	Consolidated (IFRS and BR GAAP)
July to December 2014	67,088
2015	87,509
2016	32,180
2017 and thereafter	39,419
Total	226,196

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16. PAYABLES FOR BUSINESS COMBINATIONS IN INSTALLMENTS

	Consolidated (IFRS and BR GAAP)	
	06/30/13	12/31/12
Business combinations in Brazil	58,420	56,517
Business combinations abroad	13,420	4,219
Total	71,840	60,736
Classified as:		
Current	25,574	15,341
Noncurrent	46,266	45,395

17. PROVISION FOR LABOR, CIVIL AND TAX RISKS

The Group is a party to certain labor, social security, tax and civil lawsuits, for which appeals were filed. Escrow deposits were made when required by authorities.

	Consolidated (IFRS and BR GAAP)	
	06/30/13	12/31/12
Labor and social security (a)	9,632	11,362
Tax (b)	10,957	12,612
Civil (c)	32	241
Total	20,621	24,215

(a) The Group recognizes a provision for labor and social security risks arising mainly from labor claims during the normal course of business, based on the opinion of its legal counsel, which assessed the likelihood of loss as probable.

(b) The Group is subject to contingencies relating to challenges by tax authorities (federal, state and municipal) and, based on the opinion of its tax advisors, recognized a provision to cover probable losses arising from these contingencies.

(c) The Group is a party to civil and various other lawsuits, such as, claim of economic imbalance or claims filed by manufacturers, related to quality discounts. Management recognized provisions for these claims based on the Company's legal counsel, who assessed the risk of loss as probable.

The Group is party to other lawsuits involving the potential risk of losses: tax - R$13,575; labor and social security - R$6,871, and civil - R$1,315. Based on the analysis of the respective risks and the opinion of the Group's legal counsel, Management believes that the likelihood of loss on these claims is possible and did not recognize a provision for risks.

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Changes in provision for risks for the six-month period ended June 30, 2013 are as follows:

	Consolidated (IFRS & BR GAAP)			
	Labor and social security	Tax	Civil	Total
Balances as of December 31, 2012	11,362	12,612	241	24,215
Additions	1,236	-	-	1,236
Reversals	(2,588)	(1,655)	(209)	(4,452)
Portion used	(381)	-	-	(381)
Effect of exchange rate changes	3	-	-	3
Balances as of June 30, 2013	9,632	10,957	32	20,621

The main changes recorded as operating and administrative expenses in the statement of operations refer to reversals of contingencies related to expired claims and risks:

18. INCOME TAX AND SOCIAL CONTRIBUTION

a) Deferred income tax and social contribution

Deferred income tax and social contribution assets arise from tax loss carryforwards and temporary differences recognized. These credits are recorded in noncurrent assets and noncurrent liabilities, based on expected future earnings, pursuant to the legislation prevailing in each subsidiary's jurisdiction.

As of June 30, 2013 and December 31, 2012, deferred income tax is as follows:

	Consolidated (IFRS & BR GAAP)	
	06/30/13	12/31/12
Tax loss carryforwards	58,005	46,380
Temporary differences:		
Accrued liabilities	597	7,294
Provision for labor, civil, and tax risks	6,988	8,178
Deferred tax liability on amortization of goodwill for local tax purposes	(104,505)	(105,512)
Rights on trademarks, contractual rights and concessions allocated from business combinations	(32,218)	(31,097)
Total	(71,133)	(74,757)
Assets	13,439	13,393
Liabilities	(84,572)	(88,150)

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b) Realization of deferred income tax and social contribution

Based on the history of realization of assets and liabilities that gave rise to the balance of deferred income tax and social contribution, as well as the projected income or loss for the next years, the realization schedule was estimated as follows:

Year	Consolidated
2013	3,583
2014	1,658
2015	2,891
2016	4,271
2017 and thereafter	53,187
Total	65,590

As of June 30, 2013, the Group has tax loss carryforwards amounting to R$226,327 (R$215,364 as of December 31, 2012) for which it recognized a deferred tax asset up to the amount that can be offset against future taxable income. Tax loss carryforwards are distributed among the Group's subsidiaries as follows:

	Consolidated (IFRS & BR GAAP)	
	06/30/13	12/31/12
Brazil	207,038	190,813
The Caribbean	1,192	779
Mexico	18,097	23,772
Total	226,327	215,364

c) Reconciliation of income tax and social contribution at statutory and effective rates

	Consolidated (IFRS & BR GAAP)	
	06/30/13	06/30/12
Profit (loss) before income tax and social contribution	(5,533)	8,831
Statutory rate	34%	34%
Income tax and social contribution at statutory rate	1,881	(3.003)
Adjustments made:		
Permanent differences	(2,357)	(779)
Effect on differences of tax rates of subsidiaries prevailing in other countries	(598)	12
Share-based payment expenses	(3,407)	(2,216)
Deferred income tax assets on unrecognized tax loss carryforwards	(1,990)	(5,201)
Other	234	946
Income tax and social contribution	(6,237)	(10,241)
Current	(7.978)	(5.021)
Deferred	1.741	(5.220)

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19. EQUITY

The Company is authorized to increase capital up to 125.066.870 common shares without par value.

As of June 30, 2013, the Company's capital was comprised of 84,482,793 shares (84,079,511 shares as of December 31, 2012), which totals R$615,558 (R$615,529 as of December 31, 2012). The capital social subscribed from the issuance of new common shares on March 11, 2013 was not fully paid through June 30, 2013.

Changes for the year ended December 31, 2012 are presented in the financial statements for such year, originally presented on March 11, 2013.

Share-based plan

On February 15, 2011, the Extraordinary General Meeting approved the Company's share rights plan (the "Plan"). Under the terms and conditions approved, this plan will be managed by the Board of Directors, which is also responsible for granting the share rights and setting the specific terms applicable to each grant, by defining the percentage of rights, the exercise conditions, the final exercise deadline, and the exercise price.

The purposes of the Plan are the following: (a) enable the Company or its subsidiaries to retain managers, employees or service providers; (b) encourage each employee to achieve his/her highest level of performance and professional development, as a management team member; (c) promote the Company's long-term financial interests and growth, by attracting, motivating and retaining people with the education level, experience and skills that enable them to give a substantial contribution to the success of the Company's business; (d) motivate the employees by providing them with growth incentives, setting long-term goals; (e) align the Company's or shareholders' or its subsidiaries' interests to those of managers, employees and service providers; and (f) promote the expansion, success and attainment of the Company's corporate purpose.

Those managers, employees in supervision roles and service providers of the Company or its subsidiaries that have been appointed are eligible to participate in the Plan in conformity with its terms and conditions. The appointment of new beneficiaries may be recommended to the Board of Directors by the Company's CEO.

The maximum number of exercisable shares was set at up to 5% of the Company's total capital, considering in such calculation all rights already granted, either exercised or not, except for those that were cancelled. The exercise price was set at R$0.15.

After the approval of the Plan, each beneficiary entered into a separate agreement establishing specific criteria, on an individual basis. Under the plan regulation, the triggering event ("liquidity event") for beneficiaries to be granted rights is the sale of shares by the controlling shareholder.

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The Plan's termination date will be determined at the Company's General Meeting.

Under the regulation, the Plan's beneficiary who completes at least 36 months of service but who unilaterally decided to terminate the continuing provision of his/her services before a liquidity event may lose 50% of the unvested portion of share rights. The 50% remaining rights will be maintained by the beneficiary over a period of 24 months after his/her termination. If the continuing provision of services by the beneficiaries is terminated by the Company before the liquidity event, all rights will be maintained within a period of 24 months after his/her termination.

The rights under such Plan to beneficiaries can be transferred to heirs, according to their indications and legal provisions.

In March 2013, upon approval by the Board of Directors, 403,282 share rights were granted as a result of a liquidity event, which were partially exercised by the beneficiaries through June 30, 2013, with immediate vesting. Therefore, considering the fair value of shares on grant date, of R$25.00, the amount of the benefit conferred upon the beneficiaries for the services provided to Group was R$10,022, recognized as an increase of the capital reserves as a balancing item to operating and administrative expenses.

The fair value of shares was defined based on the price of the Company's shares on the liquidity event date.

20. NET SALES REVENUE

Below is the reconciliation of gross revenue and net revenue recorded in the statement of operations:

	Consolidated (IFRS & BR GAAP)	
	06/30/13	06/30/12
Gross sales revenue	682,914	583,588
Sales taxes	(44,114)	(38,385)
Returns and rebates	(2,377)	(2,429)
Total	636,423	542,774

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21. OPERATING AND ADMINISTRATIVE EXPENSES

	Company (BR GAAP)		Consolidated (IFRS & BR GAAP)	
	06/30/13	06/30/12	06/30/13	06/30/12
Personnel	(1,637)	(1,696)	(30,990)	(29,631)
Share-based payments	(10,022)	(6,520)	(10,022)	(6,520)
Rental expense	-	-	(57,131)	(45,884)
Outside services	(885)	(785)	(15,374)	(16,094)
Credit card commissions	-	-	(7,583)	(6,058)
Sundry materials	-	-	(3,850)	(2,680)
Travel	-	(18)	(2,455)	(1,955)
Maintenance and utilities	-	-	(10,294)	(8,457)
Depreciation and amortization	(14)	(12)	(22,509)	(20,363)
Other operating and administrative expenses	(550)	(1,147)	(22,228)	(9,966)
Total	(13,108)	(10,178)	(182,436)	(147,608)

22. OTHER INCOME AND EXPENSES

	Consolidated (IFRS & BR GAAP)		Consolidated (IFRS & BR GAAP)	
	06/30/13	06/30/12	06/30/13	06/30/12
Other expenses:				
Write-off of fixed assets	-	-	(554)	(325)
Other	-	-	(578)	(154)
Total	-	-	(1,132)	(479)
Other income:				
Preference agreements	-	-	3,831	3,043
Sale of assets	-	-	1,375	358
Renegotiation with suppliers and customers	-	-	3,743	2,206
Court-ordered State VAT (ICMS)	-	-	-	3,915
Revenue from subleases	-	-	1,354	852
Other	79	-	4,969	2,881
Total	79	-	15,272	13,255

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23. FINANCIAL INCOME (EXPENPES)

	Company (BR GAAP)		Consolidated (IFRS & BR GAAP)	
	06/30/13	06/30/12	06/30/13	06/30/12
Financial income:				
Income from short-term investments	523	2.430	779	2,808
Other	-	-	617	1,029
Total	523	2.430	1,396	3,837
Financial expenses:				
Interest on financing (*)	-	-	(7,881)	(9,803)
Inflation adjustment, interest and banking fees	(44)	(224)	(4,092)	(1,910)
Other	(337)	-	(626)	(58)
Total	(381)	(224)	(12,599)	(11,771)

(*) As of June 30, 2013, the main borrowings that contributed to the interest expenses on borrowings and financing were those obtained from Banco Itaú - R$2,850 (R$4,003 at at June 30, 2012), Banco Bradesco - R$2,699 (R$3,484 as of June 30, 2012) and Firstbank - R$1,163 (R$1,210 at June 30, 2012).

24. EXPENSES BY NATURE

	Company (BR GAAP)		Consolidated (IFRS & BR GAAP)	
	06/30/13	06/30/12	06/30/13	06/30/12
Inventory costs	-	-	(247,500)	(209,929)
Personnel expenses	(1,637)	(1,696)	(193,947)	(162,066)
Share-based payments	(10,022)	(6,520)	(10,022)	(6,520)
Selling expenses	-	-	(5,544)	(4,908)
Outside services	(885)	(785)	(15,374)	(15,485)
Operating expenses	-	(18)	(108,298)	(91,640)
Depreciation and amortization	(14)	(12)	(43,422)	(36,223)
Other income and expenses	(550)	(1,147)	(20,786)	(12,014)
Total	(13,108)	(10,178)	(644,893)	(538,785)
Classified as:				
Cost of sales and services	-	-	(456,913)	(386,269)
Selling expenses	-	-	(5,544)	(4,908)
General and administrative expenses	(13,108)	(10,178)	(182,436)	(147,608)
Total	(13,108)	(10,178)	(644,893)	(538,785)

25. RELATED PARTIES

The subsidiaries conduct intercompany purchases and apportion intercompany expenses, relating to services contracted, employees' salary and others, which have been fully eliminated in consolidation. The eliminated amounts are as follows:

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Subsidiaries	Consolidated: (IFRS & BR GAAP)	
	06/30/13	06/30/12
Frango Assado chain	6,699	5,527
Viena chain	14,594	14,929
RA Catering	4,006	4,433
Total	25,299	24,889

In 2009, the Group, through subsidiary Airport Shoppes Corporation, acquired from Dufry Americas y Caribe Corp., an entity then controlled by Fundos Advent, 100% of the shares in Inversiones LLers, S.A., based in the Dominican Republic, for R$16,468. This company holds the rights on space lease agreements for stores at Santo Domingo Airport. Under the lease agreement, such acquisition will be paid in annual installments through February 17, 2029, and no interest is levied on the outstanding balance. As of June 30, 2013, the balance at presente value is R$7,526 (R$7,115 as of December 31, 2012), and, in the six-month period ended June 30, 2013, the interest expense relating to this liability is R$233 (R$236 in the same period of 2012).

The Group subsidiaries in the Dominican Republic have entered into space (store) lease agreements in Santo Domingo Airport, where they operate their restaurants, with the administrator of that airport, Aeropuertos Dominicanos Siglo XXI, S.A., a subsidiary of Fundos Advent. The amounts are paid on a monthly basis and are in line with the prices negotiated with third parties. As of June 30, 2013, there is a balance payable arising from these agreements is R$185 (R$45 as of December 31, 2012). In the six-month period ended June 30, 2013, the total lease expenses totaled R$1,493 (R$1,101 in the same period of 2012).

The Group subsidiaries in Mexico have entered into space (store) lease agreements in Mexico City airport, where they operate their restaurants, with the administrator of that airport, Inmobiliaria Fumisa, S.A. de C.V., a subsidiary of Fundos Advent. The amounts are paid on a monthly basis and are in line with the prices negotiated with third parties. As of June 30, 2013, there is a balance payable arising from these agreements is R$45 (R$43 as of December 31, 2012). In the six-month period ended June 30, 2013, the total lease expenses totaled R$1,747 (R$1,451 in the same period of 2012).

Subsidiary Comercial Frango Assado Ltda. (highway segment) has entered into operating leases with one of the Company's indirect investors involving part of the properties used in its operations. These lease agreements are effective for 20 years and provided for a monthly fixed rental adjusted every 12 months using the General Market Price Index of Fundação Getúlio Vargas - IGP-M/FGV. Under these agreements, the parties waive the rights to file any rental adjustment action provided for by the Rental Law, and a revision of contractual terms can be made after ten years so that the annual rental amount is equivalent to 8% of the market value of the leased building and land. As of June 30, 2013, there is a balance payable arising from these agreements is R$580 (R$559 as of December 31, 2012). In the six-month period ended June 30, 2013, the total lease expenses totaled R$3,380 (R$3,125 in the same period of 2012).

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The Group has entered into a technical and market consulting service agreement with a noncontrolling investor in the funds that hold indirect interest in the Company, whose amount paid in the six-month period ended June 30, 2013 is R$48 (R$48 in the same period of 2012), recognized as "Operating and administrative expenses".
As of June 30, 2013, the Group has a balance payable in the amount of R$2,350 (R$2,250 as of December 31, 2012) to one director of one of its subsidiaries, relating to an amount payable on account of the acquisition of one of the business.

The guarantees provided by Group companies for own or related-party financing are disclosed in Note 14.

Management compensation

For the six-month period ended June 30, 2013, key management personnel's compensation totaled R$11,532 (R$8,021 in the same period of 2012), out of which R$9,442 was paid to statutory officers and directors and R$2,089 to non-statutory officers. Out of this amount, R$7,793 refers to share-based payments recorded under "Operating and administrative expenses" and includes only short-term benefits. Management does not receive any postemployment or other long-term benefits.

26. FINANCIAL INSTRUMENTS

a) Capital management

The Group's management manages the Group's funds to ensure the continuity of the Group as a going concern and to maximize its funds to allow for investments in new stores, refurbishments, and redesign of existing stores, as well as the acquisition of other entities.

The Group's capital structure includes financial liabilities with financial institutions, as disclosed in Note 15, cash and cash equivalents, securities and equity, including share capital and accumulated losses.

The Group is not subject to any external capital requirement.

The Group can change capital type and structure, depending on economic conditions, to optimize its financial leverage. In addition, Management periodically reviews the capital structure and its capacity to settle its liabilities taking the appropriate actions, when necessary and applicable.

b) Significant accounting policies

For details on the significant accounting practices and methods adopted in preparing this interim financial information, including the criteria used to recognize revenue and expenses for each class of assets and liabilities, and equity, see the individual and consolidated financial statements for the year ended December 31, 2012, originally disclosed on March 11, 2013.

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c) Categories of financial instruments

Management believes that the carrying amounts of financial assets and financial liabilities recorded at amortized cost in the financial statements approximate their fair values. The main financial instruments are distributed as follows:

	Carrying amount and fair value			
	Company (BR GAAP)		Consolidated: (IFRS & BR GAAP)	
	06/30/13	12/31/12	06/30/13	12/31/12
Financial assets-				
Trade receivables and receivables at amortized cost:				
Cash and cash equivalents	338	11,079	46,886	52,163
Short-term investments (noncurrent)	-	-	6,005	6,095
Trade receivables	-	-	70,509	69,328
Total	338	11,079	123,400	127,586
Financial liabilities-				
Other financial liabilities recognized at amortized cost:				
Suppliers	86	150	70,679	68,666
Payroll and related taxes	220	652	44,422	37,629
Taxes payable	160	-	16,705	21,473
Borrowings and financing	-	-	272,152	224,570
Payables for acquisition of business	-	-	71,840	60,736
Total	466	802	475,798	413,074

In the Group's management's opinion, these financial instruments, recognized in the individual and consolidated interim financial information at their amortized cost, approximate their respective fair values. However, considering that there is no active market for these instruments, differences may arise if these amounts are settled in advance.

d) Liquidity and interest rate risk

Liquidity management entails maintaining sufficient funds, such as cash, securities, and committed credit facilities, to manage the capacity to settle our obligations.

Management monitors the Group's consolidated liquidity level considering the expected cash flows against unused credit facilities.

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The table below details the remaining contractual maturity of the Group's nonderivative financial assets and liabilities and the agreed amortization terms. This table was prepared using the undiscounted cash flows of the financial liabilities based on the nearest date on which the Group can be required to make the related payment. As interest flows are based on floating rates, the undiscounted amount is based on the interest curves at the end of the six-month period ended June 30, 2013. The contractual maturity is based on the first date the Group can be required to pay.

	Average weighted effective interest rate (34%) - %	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Over 5 years	Total
June 30, 2013:							
Trade payables	-	64,957	2,451	3,271	-	-	70,679
Trade receivables	-	59,246	6,623	4,640	-	-	70,509
Borrowings and financing	7.04	7,417	3,577	37,158	235,465	3,354	286,971
Payables for business combinations	5.79	13,187	345	13,024	53,308	-	79,864

e) Credit risk

The credit risk refers to risk of a counterparty not complying with its contractual obligations, which would result in financial losses for the Group. Sales of the Company and its subsidiaries are basically made using means of payment, especially credit and debit cards, which reduce significantly the risk of default. A portion of catering segment sales is made to airlines, the creditworthiness of which is monitored. As a result of such management, expected losses are recorded in 'Allowance for doubtful accounts', as described in Note 9.

The Company and its subsidiaries are also subject to credit risks related to financial instruments contracted for the management of their businesses, which basically consist of cash and cash equivalents and short-term investments. Management believes that the credit risk of transactions with financial institutions is low, as these are considered by the market as prime banks.

f) Interest rate risk

The Group has loans and debt agreements denominated in U.S. dollars and Brazilian reais, indexed to LIBOR (long-term rate), TJPL (agreements with National Bank for Economic and Social Development (BNDES)), CDI, and National Consumer Price Index (INPC) calculated by Brazilian Statistics Office (IBGE), and taxes payable subject to SELIC (Central Bank's policy rate) and TJLP interest. There is an inherent risk in these liabilities due to usual fluctuations in this market.

The Company and its subsidiaries do not have any derivative agreement to mitigate this risk, as its Management understands that the interest rates pegged to these interest rates do not pose a significant risk.

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Sensitivity analysis

To perform the sensitivity analysis of the interest rate charged on existing loans and other obligations, the Company and its subsidiaries use, for a probable scenario, the market rate obtained in Brazilian or international stock exchanges, and consider a 25% and 50% increase in such rate for scenarios I and II, respectively. The sensitivity analysis results are as follows:

	Probable	Scenario I	Scenario II
Itaú loan (per year) - CDI	8.60%	10.39%	12.19%
Estimated charges	5,329	6,445	7,560
Bradesco loan (per year) - CDI	9.45%	11.24%	13.04%
Estimated charges	5,810	6,917	8,023
LIBOR (per year)	2.77%	2.84%	2.91%
Estimated charges	2,204	2.259	2,313
TJLP (per year)	13.50%	14.75%	16.00%
Estimated charges	1,334	1,458	1,582

Installment payment of companies

	Probable	Scenario I	Scenario II
Installment payment of companies (per year) - CDI	7.20%	8.99%	10.79%
Estimated charges	2,765	3,456	4,148
Installment payment of companies (per year) - INPC	6.97%	8.71%	10.46%
Estimated charges	1,393	1,742	2,090

g) Debt-to-equity ratio

The debt-to-equity ratio as of June 30, 2013 and December 31, 2012 is as follows:

	Consolidated: (IFRS & BR GAAP)	
	06/30/13	12/31/12
Debt	272,152	224,570
Cash and banks (short-term investments)	(46,886)	(52,163)
Net debt (i)	225,266	172,407
Equity (ii)	896,339	879,037
Net debt-to-equity ratio	0.25	0.20

(i) Debt is defined as short- and long-term loans, as detailed in Note 15.

(ii) Equity includes the Group's total share capital and reserves, managed as capital.

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27. INSURANCE

The Group has an insurance policy that considers principally risk of concentration and its materiality, providing insurance coverage considered sufficient in light of the Group's activities and advice of insurance brokers.

As of June 30, 2013, insurance coverage is as follows:

<u>Insurance line</u>	
Civil liability	15,671
Sundry risks - property, plant and equipment and inventories	371,734
Vehicles>	35,981
Other	4,225
Total	427,611

28. SUPPLEMENTAL INFORMATION TO THE STATEMENTS OF CASH FLOWS

The Company's management defines as cash and cash equivalents amounts maintained for the purpose of meeting short-term commitments and not for investment or any other purposes. Short-term investments can be immediately converted into a known cash amount and are not subject to significant changes in value. As of June 30, 2013, the balances forming this line item are broken down in Note 8.

In March 2012, according to Note 19, capital reserve grew by R$10,022 due to the Company's share-based compensation plan, with no effect on cash.

29. EARNINGS (LOSS) PER SHARE

<u>Basic</u>

Basic earnings per share are calculated by dividing profit for quarter by the weighted average number of common shares issued in the same period.

<u>Diluted</u>

Diluted earnings per share are calculated by adjusting the weighted average number of outstanding common shares, considering the conversion of all potential common shares that would result in dilution.

The table below shows the calculation of earnings per share pursuant to CPC 41 - Earnings per Share:

	Company (BR GAAP) and Consolidated (IFRS and BR GAAP)	
	06/30/13	06/30/12
Basic and diluted numerator-		
Allocation of loss for the six-month period to shareholders	(11,770)	(1.410)
Shares available:		
Basic and diluted denominator (in thousands of shares)	84,416	83.709
Weighted average of granted share rights	123	-
Weighted average number of outstanding shares	84,539	83,709
Basic loss per share - R$	(0.1393)	(0.0168)
Diluted loss per share - R$	(0.1392)	(0.0169)

30. EVENT AFTER THE REPORTING PERIOD

On July 23, 2013, the Company closed negotiations for a possible association between IMC Holdings S.A. and Raízen Combustíveis S.A. The discussions on the matter were preliminary, thus non-binding, in nature and did not have a favorable outcome.

31. AUTHORIZATION FOR COMPLETION OF THE INTERIM FINANCIAL INFORMATION

The Board of Directors' meeting held on August 9, 2013 authorized the completion of this individual and consolidated financial information and approved it for disclosure.

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Comments on the business projections

There are no comments to be reported.

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Other relevant information

There is no relevant information to be disclosure.

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Report on review of interim financial information

REPORT ON REVIEW OF INTERIM FINANCIAL INFORMATION

To the Management and Shareholders of
International Meal Company Holdings S.A.
São Paulo - SP

Introduction

We have reviewed the accompanying individual and consolidated interim financial information of International Meal Company Holdings S.A. (the "Company"), identified as Company and Consolidated, included in the Interim Financial Information Form (ITR), for the quarter ended June 30, 2013, which comprises the balance sheet as of June 30, 2013 and the related statements of operations, comprehensive income for the three- and six-month periods, changes in equity and cash flows for the six-month period then ended, including the explanatory notes.

Management is responsible for the preparation of the individual interim financial information in accordance with CPC 21 (R1) - Interim Financial Reporting and the consolidated interim financial information in accordance with CPC 21 (R1) and IAS 34 - Interim Financial Reporting, issued by the International Accounting Standards Board - IASB, as well as for the presentation of such information in accordance with the standards issued by the Brazilian Securities and Exchange Commission (CVM), applicable to the preparation of Interim Financial Information (ITR). Our responsibility is to express a conclusion on this interim financial information based on our review.

Scope of review

We conducted our review in accordance with Brazilian and international standards on review of interim financial information (NBC TR 2410 and ISRE 2410 - Review of Interim Financial Information Performed by the Independent Auditor of the Entity, respectively). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on auditing and, consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Conclusion on the individual interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying individual interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with CPC 21 (R1) applicable to the preparation of Interim Financial Information (ITR) and presented in accordance with the standards issued by CVM.

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Conclusion on the consolidated interim financial information

Based on our review, nothing has come to our attention that causes us to believe that the accompanying consolidated interim financial information included in the ITR referred to above is not prepared, in all material respects, in accordance with CPC 21 (R1) and IAS 34 applicable to the preparation of Interim Financial Information (ITR) and presented in accordance with the standards issued by CVM.

Other matters

Statements of value added

We have also reviewed the individual and consolidated statements of value added ("DVA"), for the six-month period ended June 30, 2013, prepared by Management, the presentation of which is required by the standards issued by CVM applicable to the preparation of Interim Financial Information (ITR), and is considered as supplemental information by the International Financial Reporting Standards - IFRSs, which do not require the presentation of a DVA. These statements were subject to the same review procedures described above and, based on our review, nothing has come to our attention that causes us to believe that they are not prepared, in all material respects, in relation to the individual and consolidated interim financial information, taken as a whole.The accompanying interim financial information has been translated into English for the convenience of readers outside Brazil.

São Paulo, August 9, 2013

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Vagner Ricardo Alves
Engagement Partner

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Opinion of the supervisory board or equivalent institute

Not applicable

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Declaration of the supervisory board about the interim financial statements

In accordance with section VI of article 25 of CVM Instruction 480, of December 7, 2009, the Board states that in the reviewed, discussed and agreed with the Company's Interim Financial Information Form (ITR), for the quarter ended June 30, 2013.

São Paulo, August 09, 2013.

Francisco Javier Gavilán Martin
Julio Cesar Millán
Samir Moysés Gilio Ferreira

Declaration of the supervisory board about the independent auditors' report

In accordance with section V of article 25 of CVM Instruction 480, of December 7, 2009, the Board states that in the reviewed, discussed and agreed with the Independent Auditors' Report on the Company's Interim Financial Information Form (ITR), for the quarter ended June 30, 2013.

São Paulo, August 09, 2013.

Francisco Javier Gavilán Martin
Julio Cesar Millán
Samir Moysés Gilio Ferreira

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