

## FINANCIAL HIGHLIGHTS

The following table sets out selected IFRS financial information and other data of the Company and should be read in conjunction with the unaudited condensed interim financial statements of the Company for the 13 and 39 weeks ended September 29, 2012.

(in thousands of dollars, except number of cafés and per share amounts)	13 weeks ended		39 weeks ended	
	Sept. 29, 2012	Oct. 1, 2011	Sept. 29, 2012	Oct. 1, 2011
System sales of cafés <sup>1</sup>	\$46,389	\$46,369	\$140,872	\$139,256
Number of cafés - end of period	358	359	358	359
Same café sales <sup>1</sup>	(2.8%)	(0.1%)	(1.2%)	(0.6%)
Total revenue	\$6,378	\$6,138	\$18,561	\$17,638
Gross profit	\$5,407	\$5,564	\$16,185	\$16,175
Operating expenses	\$4,274	\$3,202	\$11,447	\$9,783
Operating income	\$1,133	\$2,362	\$4,738	\$6,392
Amortization of property and equipment and intangible assets	306	219	843	545
Loss on disposal of property and equipment	29	9	28	16
Impairment of property and equipment	-	-	7	-
Earnings before interest, tax, depreciation and amortization (“EBITDA”) <sup>1</sup>	\$1,468	\$2,590	\$5,616	\$6,953
Income before income taxes	\$1,017	\$2,095	\$4,363	\$5,771
Current income tax charge	275	511	1,048	633
Deferred income tax (recovery) charge	(4)	(68)	695	(5,811)
Net income	\$746	\$1,652	\$2,620	\$10,949
Deferred income tax recovery due to Conversion <sup>2</sup>	-	(36)	-	(6,707)
Adjusted net income <sup>1</sup>	\$746	\$1,616	\$2,620	\$4,242
Basic and diluted earnings per share as reported	\$0.08	\$0.17	\$0.26	\$1.11
Adjusted basic and diluted earnings per share <sup>1</sup>	\$0.08	\$0.16	\$0.26	\$0.43

<sup>1</sup> “System sales of cafés”, “Same café sales”, “EBITDA”, “Adjusted net income” and “Adjusted basic and diluted earnings per share” are not recognized performance measures under IFRS and, accordingly, may not be comparable to similar computations as reported by other issuers.

<sup>2</sup> At the annual and special meeting of unitholders held on June 10, 2010, the unitholders approved the proposed conversion from an income trust structure to a public corporation (“Conversion”). The Conversion was completed on January 1, 2011.