

## FINANCIAL HIGHLIGHTS

The following table sets out selected IFRS and certain non-GAAP financial measures of the Company and should be read in conjunction with the Audited Financial Statements and the Management Discussion and Analysis (“MD&A”) of the Company for the 52 weeks ended December 28, 2013.

(in thousands of Canadian dollars, except Number of cafés, Same café sales, and per share amounts)	13 weeks ended		52 weeks ended	
	December 28, 2013	December 29, 2012	December 28, 2013	December 29, 2012
System sales of cafés <sup>1</sup>	\$51,898	\$53,515	\$191,434	\$194,387
Same café sales <sup>1</sup>	(4.3%)	(4.2%)	(3.6%)	(1.9%)
Number of cafés - end of period	356	360	356	360
Total revenue	\$8,038	\$7,785	\$27,188	\$ 26,346
Gross profit	\$6,949	\$6,638	\$23,134	\$22,823
Operating expenses	\$4,759	\$3,977 <sup>2</sup>	\$16,704	\$15,417 <sup>2</sup>
Impairment charges	\$299	\$15,649 <sup>2</sup>	\$13,552	\$15,656 <sup>2</sup>
Operating income (loss) <sup>1</sup>	\$1,891	(\$12,988)	(\$7,122)	(\$8,250)
Adjusted EBITDA <sup>1</sup>	\$2,868	\$3,027	\$7,570	\$8,643
Net income (loss) and comprehensive income (loss)	\$1,177	(\$12,024)	(\$7,369)	(\$9,404)
Basic and diluted earnings (loss) per share as reported	\$0.12	(\$1.21)	(\$0.74)	(\$0.95)
Adjusted basic and diluted earnings per share <sup>1</sup>	\$0.17	\$0.18 <sup>2</sup>	\$0.45	\$0.45 <sup>2</sup>
Total Assets - end of period	\$77,340	\$88,680	\$77,340	\$88,680
Number of common shares issued and outstanding - end of period	9,903,045	9,903,045	9,903,045	9,903,045

<sup>1</sup>See the section “Definitions and discussion on certain non-GAAP measures” in the Company’s MD&A for further analysis.

<sup>2</sup>Comparative figures were subject to reclassification as discussed in note 2a of the Audited Financial Statements. The net impact of the reclassification was \$nil to net loss and comprehensive loss and only impacted presentation within current liabilities.