



INTERNATIONAL MEAL COMPANY HOLDINGS S.A.

Corporate Taxpayers' ID (CNPJ/MF): 08.936.792/0001-12

Company Registry (NIRE): 35.300.343.531

Publicly-Held Company

MATERIAL FACT

INTERNATIONAL MEAL COMPANY HOLDINGS S.A. (BM&FBovespa: IMCH3) ("Company"), pursuant to article 157, paragraph 4 of Law 6404, of December 15, 1976, Instruction 358 of the Brazilian Securities and Exchange Commission ("CVM"), of January 3, 2002 ("ICVM358"), and Official Letter BM&FBOVESPA S.A./GAE 1.942-13 ("Official Letter"), hereby informs its shareholders and the market in general that:

We are pleased to announce our first entrée into the United States in the captive market sector. On this date, INTERNATIONAL MEAL COMPANY HOLDINGS S.A. has signed a contract with Margaritaville Enterprises, LLC to form a strategic alliance which includes the acquisition of 8 restaurants under the brand MargaritaVille in the USA, and its 50% participation in the economic rights in 2 other restaurants with the same brand located in the Universal Studios and Las Vegas Strip, in the cities of Orlando and Las Vegas, respectively.

We are currently successful Margaritaville franchisees in the airports in Puerto Rico and Panama; and in 2014 in Sao Paulo, Brazil. Margaritaville has proven to be one of the most iconic brands in leading destinations like Universal Studios, Orlando, with many international customers, and in particular a large percentage of Brazilians visiting this theme park.

Additionally, in conjunction with Margaritaville, the company also signed an agreement to buy 2 new restaurants recently opened and 5 more under construction. As part of this strategic alliance, we will have exclusive rights to develop and own Margaritaville venues in Airport in the United States and Latin America. At all of these locations, we look forward to continue to work within and benefit from the overall brand management framework of Margaritaville Enterprises.

Javier Gavilan, CEO of IMC said, "This strategic alliance is about growing a powerful brand, in segments where we have a lot of experience and a proven track record; airports will be our first priority to develop this great brand and we have already found some very exciting opportunities. We have been partners with Margaritaville in Panama and Puerto Rico. And as we got to know Margaritaville's outstanding team through that relationship, we found that they shared IMC's values of integrity, concern for employees, and delivering exceptional value

and restaurant experience to our customers. Add to this the company's powerful brand presence, growth potential, and the loyalty the brand inspires in its customers, and we found in Margaritaville the ideal platform for establishing our U.S. presence as a leader in the captive market sector of the restaurant business and the food and beverage business at airports."

IMC will pay a multiple of 7.5 times Ebitda of audited fiscal year 2012 for the first 8 stores and the Orlando economic rights. For the Las Vegas economic rights we agreed upon a multiple of 2.5 times Ebitda and another 5 times will be paid if the 50% participation in the economic rights is converted into 50% participation in ownership rights, and the current agreement is renewed until at least 2024 (the agreement currently expires in 2018). For the additional 7 stores we will pay 7.5 times first 12 month of operations Ebitda.

From now until closing we will be conducting confirmatory due diligence. Any material findings will give us the option of adjusting the purchase price or terminating the agreement.

São Paulo, December 9th, 2013.

INTERNATIONAL MEAL COMPANY HOLDINGS S.A.

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CFO and Investor Relations Officer

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