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FULLY REVISED AND UPDATED 2ND EDITION

Hh

THE MBO GUIDE FOR MANAGEMENT TEAMS

REAL-LIFE LESSONS FROM 20 YEARS IN
THE FRONT LINE OF PRIVATE EQUITY

ANDY NASH

The Mbo Guide For Management Teams

Markus Herbert Tyl



The Mbo Guide For Management Teams:

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Mezzanine Capital in Europe Markus Herbert Tyl, 2002-11-22 Inhaltsangabe Abstract In corporate finance two major decisions have to be made One is the investment decision which means companies must decide which available opportunities they should invest in The other one the financing decision also known as the capital structure decision tries to answer the question of from where the money to finance investment projects should come Money can either be raised internally through retained earnings or externally Mezzanine capital as a special type of external finance therefore falls into the area of the financing decision Although the use of mezzanine capital has increased in Europe in recent years this special type of finance is still relatively unknown in some countries Therefore the purpose of my thesis is to familiarise the reader with this particular type of finance It is structured in a way that it sequentially deals with the following questions How did mezzanine develop Can it offer an advantage compared to financing only with debt and equity Which basic types of mezzanine instruments exist and how are they valued When and where is mezzanine used At the end an example of a management buy out in which mezzanine is used is provided This will give important insights into the practical use of multiples to structure the deal the mezzanine investment process the investment criteria and the various exit routes that exist The paper will be concluded with an overview on the European mezzanine landscape and on how recent stock market developments and the new Basel capital accord Basel II may impact the future of mezzanine capital Special terminology or important information that is used in the private equity area is written in bold letters if mentioned for the first time in the text The issue of a convertible promissory note to raise funds to build a canal in the UK is believed to be the first mezzanine instrument It was issued in 1798 by the Company of proprietors to the Canal Navigation from Manchester to or near Ashton under Lyne and Oldham However the idea of converting debt into equity was already used after the War of Spanish Succession when in 1711 the British government had a heavy debt burden As the debt was trading at a substantial discount it made the refinancing more difficult A solution was found in creating a new body the South Sea Company whose newly issued shares were to be swapped for 9.5m of floating debt thereby reducing the interest

Chambers Guide to the UK Legal Profession, 2002

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