

ValuingTools

Teaser

Specialized Language School

Excellence in teaching Portuguese to foreigners

Immersive learning, online and in-person

Valuation		TTM (Trailing 12 Months)	
Enterprise value	+ 2,700,000 €	Turnover	1,100,000 €
Excess availability	+ 900,000 €	EBITDA	664,000 €
Equity value	= 3,600,000 €	Net Income	520,000 €
EBITDA Multiple 2024	4.0x		



Combining pedagogical innovation, academic quality and cultural experiences, this school is a reference in teaching Portuguese to foreigners. It offers face-to-face and online courses, adjusted to individuals, groups and companies, ensuring personalized teaching. With an experienced team and a solid network of teachers, it combines rigor and proximity with a strong digital presence that attracts international demand — in Portugal or remotely.

Dedication, cultural engagement and global impact.



Income statement estimated (€)

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	2025E	2026E	2027E	2028E	2029E
Revenue	1,373,703	1,511,073	1,662,181	1,828,399	2,011,239
<i>growth (%)</i>	<i>24.00%</i>	<i>10.00%</i>	<i>10.00%</i>	<i>10.00%</i>	<i>10.00%</i>
Gross profit	1,373,703	1,511,073	1,662,181	1,828,399	2,011,239
<i>Gross margin %</i>	<i>100.00%</i>	<i>100.00%</i>	<i>100.00%</i>	<i>100.00%</i>	<i>100.00%</i>
Operating grants	0	0	0	0	0
Payroll expenses	-139,594	-167,513	-201,016	-241,219	-289,463
Supplies and external services	-559,621	-662,066	-747,981	-822,779	-905,057
Other operating income	0	0	0	0	0
Other operating expenses	-1,374	-1,511	-1,662	-1,828	-2,011
EBITDA	673,114	679,983	711,522	762,573	814,708
<i>EBITDA margin %</i>	<i>49.00%</i>	<i>45.00%</i>	<i>42.80%</i>	<i>41.70%</i>	<i>40.50%</i>
Depreciation & amortization expenses	-1,824	-3,556	-5,000	-7,000	-9,000
EBIT	671,290	676,427	706,522	755,573	805,708
<i>EBIT margin %</i>	<i>48.87%</i>	<i>44.76%</i>	<i>42.51%</i>	<i>41.32%</i>	<i>40.06%</i>
Financial expense	0	0	0	0	0

Income statement estimated (€)

	2025E	2026E	2027E	2028E	2029E
Financial income	328	328	328	328	328
EBT	671,618	676,755	706,850	755,901	806,036
<i>EBT margin %</i>	<i>48.89%</i>	<i>44.79%</i>	<i>42.53%</i>	<i>41.34%</i>	<i>40.08%</i>
Tax expense	-128,745	-138,356	-148,438	-158,739	-169,267
Net Income	542,873	538,399	558,412	597,162	636,769
<i>Net income margin %</i>	<i>39.52%</i>	<i>35.63%</i>	<i>33.60%</i>	<i>32.66%</i>	<i>31.66%</i>

Balance sheet estimated (€)

	2025E	2026E	2027E	2028E	2029E
Cash and equivalents	1,417,415	1,861,821	2,365,411	2,924,478	3,521,642
Operating accounts receivable	33,872	37,259	40,985	45,084	49,592
Government receivables	18,376	20,214	22,235	24,459	26,905
Accruals and deferrals	0	0	0	0	0
Other receivables	289,220	318,142	349,957	384,952	423,448
Total current assets	1,758,883	2,237,436	2,778,588	3,378,973	4,021,587
Fixed operating assets	9,556	16,000	21,000	24,000	25,000
Long-term financial assets	2,544	2,544	2,544	2,544	2,544
Total non-current assets	12,100	18,544	23,544	26,544	27,544
Total assets	1,770,983	2,255,980	2,802,132	3,405,517	4,049,131
Accounts payable	15,242	16,767	18,443	20,288	22,316
Short-term loans	0	0	0	0	0
Government payable	0	0	0	0	0
Shareholder's payables	11,416	11,416	11,416	11,416	11,416
Accruals and deferrals	19,197	21,117	23,228	25,551	28,106

Balance sheet estimated (€)

	2025E	2026E	2027E	2028E	2029E
Other payable	16,993	18,692	20,561	22,617	24,879
Total current liabilities	62,848	67,992	73,648	79,872	86,717
Other non-current liabilities	0	0	0	0	0
Total non-current liabilities	0	0	0	0	0
Total liabilities	62,848	67,992	73,648	79,872	86,717
Common stock	500	500	500	500	500
Retained earnings	1,009,081	1,493,409	2,013,891	2,572,302	3,169,463
Other equity items	155,681	155,681	155,681	155,681	155,681
Net income	542,873	538,399	558,412	597,162	636,769
Total equity	1,708,135	2,187,989	2,728,484	3,325,645	3,962,413
Total liabilities + equity	1,770,983	2,255,981	2,802,132	3,405,517	4,049,130

Cash-flow statement estimated (€)

	2025E	2026E	2027E	2028E	2029E
Net income	542,873	538,399	558,412	597,162	636,769
(+) Depreciation & amortization expenses	1,824	3,556	5,000	7,000	9,000
Δ to net working capital	-7,722	-29,004	-31,904	-35,094	-38,604
Operational cash-flow	536,975	512,951	531,508	569,068	607,165
Δ other liabilities	0	0	0	0	0
Δ long-term financial investment	0	0	0	0	0
CAPEX	-10,000	-10,000	-10,000	-10,000	-10,000
Cash-flow after investment	526,975	502,951	521,508	559,068	597,165
Δ short-term debt	-220	0	0	0	0
Δ equity	0	0	0	0	0
Cash-flow after financing	526,755	502,951	521,508	559,068	597,165
Cash balance	1,417,415	1,861,820	2,365,411	2,924,478	3,521,642

