

ValuingTools

Teaser

School

Transform the future of education into a unique concept where learning is playing!

If you are looking for a solid and impactful educational project, you have found the right partner!

Enterprise value	+ 230,000 €
Excess cash	+ 230,000 €
Property Value	+ 1,340,000 €
Equity value	= 1,800,000 €



With more than two decades of experience, this educational institution has established itself as a reference in the children's education sector. It invests in an innovative pedagogical model, where playing is the engine of development, and offers a complete response from kindergarten to the 1st cycle. With well-kept facilities, a specialized team and a solidified reputation with families, it continues to grow year after year. An opportunity to invest in a differentiated educational project, with a real impact on the community.

Excellence, trust and sustained growth.



Income statement historical (€)

	2021H	2022H	2023H	2024H
Revenue	617,533	761,314	768,384	955,522
<i>growth (%)</i>	<i>n/a</i>	<i>23.3%</i>	<i>0.9%</i>	<i>24.4%</i>
Cost of goods sold	-5,242	-6,471	-7,660	-9,555
Gross profit	612,291	754,843	760,723	945,967
<i>Gross margin %</i>	<i>99.2%</i>	<i>99.2%</i>	<i>99.0%</i>	<i>99.0%</i>
Operating grants	57,994	5,943	0	0
Payroll expenses	-418,347	-484,925	-530,061	-587,010
Supplies and external services	-215,476	-258,296	-273,281	-313,862
Other operating income	2,670	4,823	18,159	2,942
Other operating expenses	-3,434	-2,046	-3,639	-2,266
EBITDA	35,696	20,343	-28,100	45,771
<i>EBITDA margin %</i>	<i>5.8%</i>	<i>2.7%</i>	<i>-3.7%</i>	<i>4.8%</i>
Depreciation & amortization expenses	-6,126	-8,744	-7,171	-21,312
EBIT	29,570	11,599	-35,271	24,459
<i>EBIT margin %</i>	<i>4.8%</i>	<i>1.5%</i>	<i>-4.6%</i>	<i>2.6%</i>

Income statement historical (€)

	2021H	2022H	2023H	2024H
Financial income	0	0	0	68
EBT	29,570	11,599	-35,271	24,527
<i>EBT margin %</i>	<i>4.8%</i>	<i>1.5%</i>	<i>-4.6%</i>	<i>2.6%</i>
Tax expense	-6,332	-10,705	-715	0
Net Income	23,238	894	-35,986	24,527
<i>Net income margin %</i>	<i>3.8%</i>	<i>0.1%</i>	<i>-4.7%</i>	<i>2.6%</i>

Balance sheet historical (€)

	2021H	2022H	2023H	2024H
Cash and equivalents	109,464	53,914	104,332	227,332
Operating accounts receivable	3,050	65,348	3,342	1,795
Inventory	8,071	10,856	12,583	9,149
Government receivables	590	225	9,036	459
Accruals and deferrals	1,650	1,747	21,266	12,421
Other receivables	29,639	3,883	7,063	3,217
Total current assets	152,464	135,974	157,622	254,373
Fixed operating assets	22,252	28,327	26,750	256,847
Long-term financial assets	2,733	2,448	2,559	2,559
Total non-current assets	24,985	30,774	29,309	259,406
Total assets	177,449	166,748	186,931	513,779
Accounts payable	10,756	9,453	8,804	14,324
Government payable	17,445	19,129	14,349	14,736
Other payable	127,743	127,503	153,133	166,065
Total current liabilities	155,943	156,085	176,285	195,125

Balance sheet historical (€)

	2021H	2022H	2023H	2024H
Long-term debt	1,149	0	0	0
Total non-current liabilities	1,149	0	0	0
Total liabilities	157,092	156,085	176,285	195,125
Common stock	7,482	7,482	7,482	7,482
Retained earnings	-62,363	-212	36,650	284,145
Other equity items	52,000	2,500	2,500	2,500
Net income	23,238	894	-35,986	24,527
Total equity	20,357	10,663	10,646	318,654
Total liabilities + equity	177,450	166,749	186,932	513,779

Cash-flow statement historical (€)

	2021H	2022H	2023H	2024H
Net income	23,238	894	-35,986	24,527
(+) Depreciation & amortization expenses	6,126	8,744	7,171	21,312
Δ to net working capital	n/a	-38,918	48,970	45,089
Operational cash-flow	29,364	-29,281	20,156	90,927
Δ long-term financial investment	n/a	286	-111	0
CAPEX	n/a	-14,818	-5,595	-251,409
Cash-flow after investment	n/a	-43,814	14,450	-160,481
Δ long-term debt	n/a	-1,149	0	0
Δ equity	n/a	-10,587	35,968	283,481
Cash-flow after financing	n/a	-55,550	50,418	123,000
Cash balance	109,464	53,914	104,332	227,331

