

Valuing Tools

Teaser

Specialized Language School

Excellence in teaching Portuguese to foreigners

Immersive learning, online and in-person



Valuation		KPI'S		2025
Enterprise value	+ 5,600,000 €	Turnover		1,800,000 €
Excess availability	+ 2,000,000 €	EBITDA		1,150,000 €
Equity value	= 7,600,000 €	Net Income		900,000 €
EBITDA Multiple 2024	4.9x			

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 (€)

	2025E	2026E	2027E	2028E	2029E
Revenue	1,857,502	2,043,252	2,247,578	2,472,335	2,719,569
<i>growth (%)</i>	<i>164.0%</i>	<i>10.0%</i>	<i>10.0%</i>	<i>10.0%</i>	<i>10.0%</i>
Gross profit	1,857,502	2,043,252	2,247,578	2,472,335	2,719,569
<i>Gross margin %</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>	<i>100.0%</i>
Payroll expenses	-110,572	-121,629	-133,792	-147,171	-161,888
Supplies and external services	-594,401	-674,273	-741,701	-815,871	-897,458
Other operating income	0	0	0	0	0
Other operating expenses	0	0	0	0	0
EBITDA	1,152,530	1,247,350	1,372,085	1,509,294	1,660,223
<i>EBITDA margin %</i>	<i>62.0%</i>	<i>61.0%</i>	<i>61.0%</i>	<i>61.0%</i>	<i>61.0%</i>
Depreciation & amortization expenses	-1,824	-3,556	-5,000	-7,000	-9,000
EBIT	1,150,705	1,243,794	1,367,085	1,502,294	1,651,223
<i>EBIT margin %</i>	<i>61.9%</i>	<i>60.9%</i>	<i>60.8%</i>	<i>60.8%</i>	<i>60.7%</i>
Financial expense	0	0	0	0	0
EBT	1,150,705	1,243,794	1,367,085	1,502,294	1,651,223

Income statement estimated (€)

	2025E	2026E	2027E	2028E	2029E
<i>EBT margin %</i>	<i>61.9%</i>	<i>60.9%</i>	<i>60.8%</i>	<i>60.8%</i>	<i>60.7%</i>
Tax expense	-241,648	-261,197	-287,088	-315,482	-346,757
Net Income	909,057	982,597	1,079,997	1,186,812	1,304,466
<i>Net income margin %</i>	<i>48.9%</i>	<i>48.1%</i>	<i>48.1%</i>	<i>48.0%</i>	<i>48.0%</i>

Balance sheet estimated (€)

	2025E	2026E	2027E	2028E	2029E
Cash and equivalents	1,133,300	2,059,912	3,079,910	4,203,223	5,440,140
Operating accounts receivable	45,801	50,382	55,420	60,962	67,058
Government receivables	0	0	0	0	0
Accruals and deferrals	1,135	1,249	1,374	1,511	1,662
Other receivables	766,480	843,128	927,441	1,020,185	1,122,204
Total current assets	1,946,717	2,954,670	4,064,144	5,285,880	6,631,063
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	1,958,816	2,973,214	4,087,688	5,312,424	6,658,607
Accounts payable	14,656	16,626	18,289	20,117	22,129
Government payable	97,801	107,582	118,340	130,174	143,191
Other payable	200,508	220,559	242,615	266,876	293,564
Total current liabilities	312,966	344,766	379,243	417,167	458,884
Total liabilities	312,966	344,766	379,243	417,167	458,884

Balance sheet estimated (€)

	2025E	2026E	2027E	2028E	2029E
Common stock	500	500	500	500	500
Retained earnings	580,612	1,489,669	2,472,267	3,552,264	4,739,076
Other equity items	155,681	155,681	155,681	155,681	155,681
Net income	909,057	982,597	1,079,997	1,186,812	1,304,466
Total equity	1,645,850	2,628,448	3,708,445	4,895,257	6,199,723
Total liabilities + equity	1,958,816	2,973,214	4,087,688	5,312,424	6,658,607

Cash-flow statement estimated (€)

	2025E	2026E	2027E	2028E	2029E
Net income	909,057	982,597	1,079,997	1,186,812	1,304,466
(+) Depreciation & amortization expenses	1,824	3,556	5,000	7,000	9,000
Δ to net working capital	-273,831	-49,541	-54,999	-60,499	-66,549
Operational cash-flow	637,051	936,612	1,029,998	1,133,313	1,246,917
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	627,051	926,612	1,019,998	1,123,313	1,236,917
Δ equity	0	0	0	0	0
Cash-flow after financing	627,051	926,612	1,019,998	1,123,313	1,236,917
Cash balance	1,133,300	2,059,912	3,079,910	4,203,223	5,440,140

