

Sample capitalized earnings valuation method

This slide displays the example of capitalized earnings valuation method. Businesses can use this method for its asset valuation.

Calendar years ending dec 31st	Year-2 <small>(2019-2020)</small>	Year-1 <small>(2020-2021)</small>	Year 0 <small>(2021-2022)</small>	3Y Average <small>(2019-2021)</small>
Income Statement				
Revenue	\$410,100	\$418,004	\$437,251	\$421,818
EXPENSE				
Cost of Sales	\$157,001	\$171,001	\$173,368	\$159,101
Depreciation & amortization	\$ 13,000	\$ 14,500	\$ 13,100	\$ 14,200
EBIT	\$240,099	\$236,503	\$250,783	\$242,100
Adjusted taxes	\$20,000	\$20,000	\$20,000	\$20,000
NOPAT	\$220,099	\$216,503	\$230,783	\$222,100
Divided by capitalization rate (=discount rate)				13.0%
Company value				\$200,000
Financial debt				\$10,000
±Cash				\$10,000
Equity value				\$200,000

NOPAT – Net operating profit after tax



An Introduction To Business Valuation

SJ Ball



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