

HYPE UP N.V. KEY ASSUMPTIONS FOR PROJECTED FIGURES

Annual increases applied to income & expenditure:

	2024	2025	2026
Revenue	50%	50%	20%
Marketing	20%	20%	10%
Expenses	5%	5%	5%

PROJECTED INCOME STATEMENT FOR HYPE UP N.V.

	2024	2025
	€	€
Gaming Revenue		
<i>Gross Gaming Revenue</i>	14,850,000	22,275,000
<i>Promo Costs</i>	(10,800,000)	(12,960,000)
Gaming Revenue	4,050,000	9,315,000
Direct Costs		
<i>Coinspaid Fees</i>	(540,000)	(810,000)
<i>Licence Cost</i>	731,000	768,000
<i>Game Service Provider Fees</i>	(2,160,000)	(3,240,000)
Total Direct Costs	(1,969,000)	(3,282,000)
Operating Income	2,081,000	6,033,000
Operating Expenses		
<i>Corporate Services</i>	(24,000)	(25,000)
<i>Gaming Licence</i>	(13,000)	(14,000)
<i>Content Management</i>	(13,000)	(14,000)
<i>Design</i>	(4,000)	(4,000)
<i>Game Insights</i>	(88,000)	(92,000)
<i>Other Software</i>	(76,000)	(80,000)
<i>Marketing Costs</i>	(2,736,000)	(3,283,000)
<i>Subscriptions</i>	(16,000)	(17,000)
<i>Wages and Salaries</i>	(834,000)	(1,621,000)
Total Operating Expenses	(3,804,000)	(5,150,000)
Profit (+) / Loss (-) Before Tax	(1,723,000)	883,000

2026

€

26,730,000
(14,256,000)
12,474,000

(972,000)
806,000
(3,888,000)
(4,054,000)
8,420,000

(26,000)
(15,000)
(15,000)
(4,000)
(97,000)
(84,000)
(3,611,000)
(18,000)
(1,702,000)
(5,572,000)

2,848,000

PROJECTED BALANCE SHEET FOR HYPE UP N.V.

	2024	2025
	€	€
Assets		
<i>Coinspaid Wallet</i>	6,960,000	10,459,000
<i>Crypto Wallet</i>	200,000	200,000
<i>Prepayments</i>	20,000	20,000
<i>Shareholder's Current Account</i>	100	100
Total Assets	7,180,100	10,679,100
Total Assets	7,180,100	10,679,100
Liabilities		
<i>Inter-Company Recharges</i>	5,354,000	7,970,000
<i>Accounts Payable</i>	50,000	50,000
<i>Accruals</i>	100,000	100,000
<i>Client Balance</i>	1,000,000	1,000,000
Total Liabilities	6,504,000	9,120,000
Equity		
<i>Share Capital</i>	100	100
<i>Current Year Earnings</i>	(1,723,000)	883,000
<i>Prior Years' Earnings / (Losses)</i>	(6,601,000)	(8,324,000)
<i>Capital Reserves</i>	9,000,000	9,000,000
Total Equity	676,100	1,559,100
Total Equity & Liabilities	7,180,100	10,679,100

2026

€

15,270,000

200,000

20,000

100

15,490,100

15,490,100

9,933,000

50,000

100,000

1,000,000

11,083,000

100

2,848,000

(7,441,000)

9,000,000

4,407,100

15,490,100

PROJECTED CASH FLOW STATEMENT FOR HYPE UP N.V.

	2024 €	2025 €	2026 €
Cash Flow from Operating Activities			
<i>Net Income</i>	(1,723,000)	883,000	2,848,000
<i>Non-Cash Items</i>	-	-	-
<i>Changes in Operating Assets & Liabilities</i>			
<i>Accounts Receivable</i>	45,740	-	-
<i>Accounts Payable</i>	(13,070)	-	-
<i>Inter-Company Recharges</i>	2,242,302	2,616,000	1,963,000
Net Cash from Operating Activities	551,972	3,499,000	4,811,000
Cash Flow from Investing Activities			
<i>Capital Expenditure</i>	-	-	-
Net Cash from Investing Activities	-	-	-
Cash Flow from Financing Activities			
<i>Long Term Debt</i>	-	-	-
Net Cash from Financing Activities	-	-	-
Net Cash Flow	551,972	3,499,000	4,811,000
Cash Balance at the beginning of the year	6,608,028	7,160,000	10,659,000
Cash Balance at the end of the year	7,160,000	10,659,000	15,470,000